

City of Columbia

701 East Broadway, Columbia, Missouri 65201



Agenda Item Number: B 19-15

Department Source: Public Works

To: City Council

From: City Manager & Staff

Council Meeting Date: January 5, 2015

Re: 2015 Storm Water Utility Ballot Issue

Documents Included With This Agenda Item

Council memo, Resolution/Ordinance, Exhibit to Resolution/Ordinance

Supporting documentation includes: Storm Water Utility Ballot Report, Burton & Associates Storm Water Rate Study Draft Report

Executive Summary

Staff has prepared for Council consideration an ordinance calling for a special election in the City of Columbia, Missouri to authorize the City to establish new monthly Storm Water Utility charges for the purpose of constructing, extending, expanding, improving, repairing, replacing, enhancing, managing and equipping the stormwater utility system within the City; designating the time of holding said election; authorizing and directing the City Clerk to give notice of said election.

Discussion

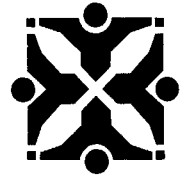
Unlike other more traditional utilities such as water, electric and sewer, the Storm Water Utility rates cannot be raised without voter authorization. The current Storm Water Utility rates have not been increased since inception in 1993, and no longer provide sufficient funding to keep pace with the financial needs of the utility.

Staff proposes a 2015 Storm Water Utility ballot issue to authorize an increase in the monthly Storm Water Utility charges in order to provide funding for increased maintenance efforts and capital improvement projects to repair and/or replace failing storm water infrastructure, mainly corrugated metal pipes. It is anticipated that the increased Storm Water Utility revenues will be utilized to perform additional maintenance and complete capital improvement projects currently listed in the Storm Water Utility budget. Capital improvement projects include replacing pipes, inlets, boxes and culverts, repair and rehabilitation of stormwater structures and improving storm water runoff quality.

If this ballot issue is not approved by the voters, then funding for Storm Water Utility repairs and replacements will have to be taken from the General Fund, normally used for street repairs and construction projects. If the ordinance calling for a special election is passed, the election will be held on Tuesday April 7, 2015. If approved by the voters, the City will be authorized to establish new monthly Storm Water Utility charges on October 1, 2015, 2016, 2017, 2018 and 2019

City of Columbia

701 East Broadway, Columbia, Missouri 65201



Fiscal Impact

Short-Term Impact: Short-Term Impact: The new Storm Water Utility charges are anticipated to increase the annual Storm Water Utility charge revenue from \$1.1 million in FY14 to \$3.4 million in FY20.

Long-Term Impact: The Storm Water Utility currently has no debt. Staff is proposing to continue to operate the Storm Water Utility on a "pay as you go" basis in order to avoid debt obligation to the utility.

Vision, Strategic & Comprehensive Plan Impact

Vision Impact: Environment, Transportation

Strategic Plan Impact: Infrastructure

Comprehensive Plan Impact: Infrastructure

Suggested Council Action

Pass the ordinance calling for special election of whether to authorize the City to establish new Storm Water Utility charges.

Legislative History

None


Department Approved


City Manager Approved

Introduced by _____

First Reading _____

Second Reading _____

Ordinance No. _____

Council Bill No. B 19-15

AN ORDINANCE

calling a special election in the City of Columbia, Missouri, to be held on Tuesday, April 7, 2015, on the question whether to increase monthly stormwater utility charges for the purpose of constructing, extending, expanding, improving, repairing, replacing, enhancing, managing and equipping the storm water system; designating the time of holding the election; describing the form of the notice of election; authorizing and directing the City Clerk to give notice of the election; and fixing the time when this ordinance shall become effective.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. A special election is hereby ordered to be held in the City of Columbia, Missouri, on Tuesday, April 7, 2015, on the following question:

PROPOSITION 2

Shall the City of Columbia, Missouri be authorized to do the following?

1. Increase the current monthly stormwater utility charge to be paid by the occupant or owner of each parcel of developed land within the City as follows:

Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 square feet:

October 1, 2015.....	\$0.81 per unit
October 1, 2016.....	\$1.02 per unit
October 1, 2017.....	\$1.27 per unit
October 1, 2018.....	\$1.59 per unit
October 1, 2019.....	\$1.90 per unit

Multiple-family buildings having four or less units; mobile homes; single-family residences having a main floor area of from 750 square feet to 1,250 square feet:

October 1, 2015.....	\$1.06 per unit
October 1, 2016.....	\$1.33 per unit
October 1, 2017.....	\$1.66 per unit
October 1, 2018.....	\$2.08 per unit
October 1, 2019.....	\$2.49 per unit

Single-family residences having a main floor area of from 1,251 square feet to 2,000 square feet:

October 1, 2015.....	\$1.44 per unit
October 1, 2016.....	\$1.80 per unit
October 1, 2017.....	\$2.25 per unit
October 1, 2018.....	\$2.81 per unit
October 1, 2019.....	\$3.37 per unit

Single-family residence having a main floor area more than 2,000 square feet:

October 1, 2015.....	\$1.69 per unit
October 1, 2016.....	\$2.11 per unit
October 1, 2017.....	\$2.64 per unit
October 1, 2018.....	\$3.30 per unit
October 1, 2019.....	\$3.96 per unit

All non-residential uses of developed land:

October 1, 2015.....	\$5.00 or \$0.05 per 100 square feet impervious area, whichever is greater.
October 1, 2016.....	\$6.25 or \$0.063 per 100 square feet impervious area, whichever is greater.
October 1, 2017.....	\$7.81 or \$0.078 per 100 square feet impervious area, whichever is greater.

October 1, 2018.....	\$9.77 or \$0.098 per 100 square feet impervious area, whichever is greater.
October 1, 2019.....	\$11.72 or \$0.117 per 100 square feet impervious area, whichever is greater.

YES ()
NO ()

This will authorize the City to fix, establish, maintain and collect rates and charges for the use and services provided by the City through its storm water utility system, including all improvements and extensions thereto hereafter constructed or acquired by the City, in addition to the other rates and charges for such services provided by law, as will produce income and revenues sufficient to provide funds to pay the costs of operation and maintenance of the storm water system.

SECTION 2. The form of the Notice of Election shall be substantially as set forth in "Exhibit A" attached hereto and made a part hereof.

SECTION 3. The City Clerk is hereby authorized and directed to notify the Clerk of the County Commission of Boone County, Missouri, of the passage of this ordinance no later than 5:00 o'clock p.m. on January 27, 2015, and to include in the notification all of the terms and provisions required by Chapter 115, RSMo. as amended.

SECTION 4. This ordinance shall be in full force and effect from and after its passage.

PASSED this _____ day of _____, 2015.

ATTEST:

City Clerk

Mayor and Presiding Officer

APPROVED AS TO FORM:

City Counselor

NOTICE OF SPECIAL ELECTION

City of Columbia, Missouri

Notice is hereby given to the qualified voters of the City of Columbia, Missouri, that the City Council of the City has called a special election to be held on Tuesday, April 7, 2015, commencing at six o'clock a.m. and closing at seven o'clock p.m., on the question contained in the following sample ballot:

OFFICIAL BALLOT
Special Election
City of Columbia, Missouri
Tuesday, April 7, 2015

PROPOSITION 2

Shall the City of Columbia, Missouri be authorized to do the following?

1. Increase the current monthly stormwater utility charge to be paid by the occupant or owner of each parcel of developed land within the City as follows:

Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 square feet:

October 1, 2015.....	\$0.81 per unit
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Multiple-family buildings having four or less units; mobile homes; single-family residences having a main floor area of from 750 square feet to 1,250 square feet:

October 1, 2015.....	\$1.06 per unit
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October 1, 2015.....	\$1.44 per unit
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October 1, 2019.....\$3.37 per unit

Single-family residence having a main floor area more than 2,000 square feet:

October 1, 2015.....\$1.69 per unit

October 1, 2016.....\$2.11 per unit

October 1, 2017.....\$2.64 per unit

October 1, 2018.....\$3.30 per unit

October 1, 2019.....\$3.96 per unit

All non-residential uses of developed land:

October 1, 2015..... \$5.00 or \$0.05 per
100 square
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October 1, 2016..... \$6.25 or \$0.063 per
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October 1, 2019..... \$11.72 or \$0.117
per 100 square
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YES ()

NO ()

This will authorize the City to fix, establish, maintain and collect rates and charges for the use and services provided by the City through its storm water utility system, including all improvements and extensions thereto hereafter constructed or acquired by the City, in addition to the other rates and charges for such services provided by law, as will produce income and revenues sufficient to provide funds to pay the costs of operation and maintenance of the storm water system.

If you are in favor of the question, place an "X" in the box opposite "Yes." If you are opposed to the question, place an "X" in the box opposite "No."

The election will be held at the following polling places in the City:

[polling places to be added by election authority]

Dated this _____ day of _____, 2015.

Wendy Noren
Clerk of the County Commission



SUPPORTING DOCUMENTS INCLUDED WITH THIS AGENDA ITEM ARE AS FOLLOWS:

Storm Water Utility Ballot Report, Burton & Associates Storm
Water Rate Study Draft Report

City of Columbia

2015 Storm Water Utility Ballot



Current Utility Fees

<i>ST1 - Multiple-family buildings more than four units; 1 family residences main floor less than 750 sq. ft.....</i>	<i>\$0.65 per unit</i>
<i>ST2 - Multiple-family buildings less than 4 units; mobile homes; 1 family residences having a main floor from 750 sq. ft. to 1,250 sq. ft.....</i>	<i>\$0.85 per unit</i>
<i>ST3 - 1- family residences having a main floor from 1,251 sq. ft. to 2,000 sq. ft.....</i>	<i>\$1.15 per unit</i>
<i>ST4 - 1 -family residence having a main floor more than 2,000 sq. ft.....</i>	<i>\$1.35 per unit</i>
<i>All non-residential uses of developed land....</i>	<i>\$4.00 or \$0.04/100 sq ft impervious area</i>

Storm Water Utility Revenues

Fiscal Year	Utility Fees	Dev. Charges	Total		Fiscal Year	Utility Fees	Dev. Charges	Total
FY 1997	\$999,744	\$0	\$999,744		FY 2007	\$977,324	\$397,419	\$1,374,743
FY 1998	\$1,031,428	\$0	\$1,031,428		FY 2008	\$1,013,142	\$371,837	\$1,384,979
FY 1999	\$1,009,052	\$45,007	\$1,054,059		FY 2009	\$1,022,725	\$200,379	\$1,223,104
FY 2000	\$751,946	\$389,526	\$1,141,472		FY 2010	\$984,426	\$148,869	\$1,133,295
FY 2001	\$766,857	\$381,743	\$1,148,600		FY 2011	\$1,037,670	\$189,922	\$1,227,592
FY 2002	\$776,600	\$324,262	\$1,100,862		FY 2012	\$1,054,011	\$256,711	\$1,310,722
FY 2003	\$798,681	\$598,831	\$1,397,512		FY 2013	\$1,066,848	\$282,586	\$1,349,434
FY 2004	\$850,508	\$539,176	\$1,389,684		FY 2014	\$1,089.06	\$291,536	\$1,380,594
FY 2005	\$895,918	\$608,039	\$1,503,957					
FY 2006	\$953,189	\$629,529	\$1,582,718		TOTAL	\$15,006,732	\$5,655,372	\$23,734,499

Revenue Requirements

- 2008 CH2MHILL Report
 - \$12 million annual revenue requirement
- 2011 Cost of Service Study by ERC
 - \$4.2 million annual revenue requirement
- 2014 Cost of Service Study by Burton & Associates
 - 5.5 million annual revenue requirement
- **Current request**
 - **\$3.4 million annual revenue**

Proposed Rate Increase

Category	Fy15	FY16	FY17	FY18	FY19	FY20
Increase		25%	25%	25%	25%	25%
ST1	\$0.65	\$0.81	\$1.02	\$1.27	\$1.59	\$1.90
ST2	\$0.85	\$1.06	\$1.33	\$1.66	\$2.08	\$2.49
ST3	\$1.15	\$1.44	\$1.80	\$2.25	\$2.81	\$3.37
ST4	\$1.35	\$1.69	\$2.11	\$2.64	\$3.30	\$3.96
COMM-MIN	\$4.00	\$5.00	\$6.25	\$7.81	\$9.77	\$11.72
COMM /100sqft	\$0.040	\$0.050	\$0.063	\$0.078	\$0.098	\$0.117
MU /100sqft	\$0.016	\$0.020	\$0.025	\$0.031	\$0.039	\$0.047
Estimated Revenue	\$1,067,851	\$1,361,510	\$1,735,925	\$2,213,304	\$2,821,963	\$3,454,082

Average Monthly Residential (ST4) Rate Comparison

City	Avg Rate	City	Avg Rate
Lubbock, TX	\$12.00	Lawrence, KS	\$4.00
Austin, TX	\$9.20	Columbia, MO (Future ST4)	\$3.96
Denver, CO	\$7.38	Arnold, MO	\$3.00
St. Paul, MN	\$6.83	Overland Park, KS	\$2.00
Olathe, KS	\$5.55	Columbia, MO (current ST4)	\$1.35
Dayton, OH	\$5.42	Omaha, NE	\$0.64
Cedar Rapids, IA	\$4.90	St. Louis, MO	\$0.24

CURRENT CIP

Annual	Ward	Cost
Annual CAM Projects	All	\$250,000
Annual Downtown Tree Planters	1	\$125,000
Annual Floodplain Mapping	All	\$250,000
Annual Projects	All	\$1,330,000
Annual Property Acquisition	All	\$250,000
TOTAL		\$2,205,000
Current	Ward	Cost
Ash & Hubble	1	\$155,000
Forum Nature Area	5	\$50,000
Hitt & Elm	1	\$112,000
TOTAL		\$317,000
1-2 Years	Ward	Cost
Grissum Bldg Water Quality	1	\$254,745
Lakeshire Estates Lake Mod	3	\$150,000
Wilson Ross	6	\$155,000
TOTAL		\$559,745

CURRENT CIP

3-5 Years	Ward	Cost
Calvert Drive	3	\$700,000
Capri Estates Drainage	2	\$350,000
East Downtown	1	\$1,500,000
Flat Branch System Inventory Model	1	\$400,000
Garth @ Oak Tower	1	\$420,000
Greenwood Stewart Phase 2	4	\$1,600,000
Kelly Detention Retrofit	6	\$300,000
Martinshire Drive	4	\$250,000
Mill Creek Phase 3	5	\$210,000
Rockhill Rd	6	\$550,000
Rollins Rd at Rock Creek	4	\$500,000
Royal Lytham - Fallwood	5	\$410,000
Sexton Road at Jackson	1	\$315,000
Sexton/McBaine Drainage	1	\$265,500
Sixth & Elm Storm Drain Replacement	1	\$727,500
Stewart Park Drainage	1	\$92,000
Stormwater Master Plan	All	\$400,000
Vandiver/Sylvan Storm Drainage	3	\$2,450,000
TOTAL		\$11,440,000

Failing Infrastructure

- **The Utility has approx. 875,000 feet of infrastructure.**
- Approx. 50,000 feet of drainage structures are more than 80 years old (past their service lives)
 - Reinforced Concrete Box, Large-Rock or Masonry Block walls w/ concrete tops
- Approx. 450,000 feet of pipe of unknown age or unknown type
 - Much of it is CMP
 - Much of it is more than 40 years old.
- Estimated cost to repair/replace failing infrastructure
\$50,000,000 to \$100,000,000

from CH2MHILL Report from 2008

City of Columbia

Stormwater Utility Rate Study



Draft Report

September 23, 2014

Prepared by:

BURTON & ASSOCIATES

UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING

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EXECUTIVE SUMMARY

E.1 INTRODUCTION

This Executive Summary presents an overview of the results of the Stormwater Utility Rate Study (Study) that was conducted for the stormwater utility system (Utility) of the City of Columbia, Missouri (City) by Burton & Associates.

E.1.1 Objectives

The principal objectives or components of the Study are as follows:

Revenue Sufficiency Analysis – Develop a multi-year plan of stormwater rate revenue increases that will satisfy the annual operating, debt service and capital requirements of the Utility as well as maintain adequate operating reserves.

Rate Structure Modifications – Develop modifications, as appropriate, to ensure that the City’s stormwater rates conform to accepted industry practice and reflect a fair and equitable distribution of system costs.

E.1.2 Timeline for Implementation

The City is in the process of collecting additional data that will allow for more specific determinations of impervious area for many properties in the City. As such, we recommend that the City update the analysis presented herein upon completion of the property data collection activities to account for improved impervious area data. Moreover, the update of impervious area data can be performed in concert with the FY 2016 budget development process so that final rates can be developed for FY 2016 based upon the most current impervious area data and revenue requirements of the Utility.

Based upon the recommended timeline for implementation, the reader should use caution when reviewing the results and customer impacts presented in this Draft Report, and understand that the final results of the Study that will be presented in the Final Report could vary materially from what is presented herein.

E.2 REVENUE SUFFICIENCY ANALYSIS

We utilized our proprietary FAMS-XL© model to project the performance of the Utility from FY 2015 - FY 2024 in order to measure the adequacy of revenues provided by the Utility's current rates over a multi-year projection period. With City staff, we reviewed several alternative financial management plan and rate adjustment scenarios for the Utility. Through this process, we identified the recommended financial management plan and associated plan of annual stormwater rate revenue increases presented herein that is based upon the revenue and expense information, beginning balances, and assumptions as described in Section 2 of this report. Appendix A includes detailed schedules presenting all components of the financial management plan, while the recommended five-year rate revenue adjustment plan is presented in the following table:

Table E-1 – Recommended Plan of Rate Revenue Increases						
Description	Current	FY 16	FY 17*	FY 18	FY 19	FY 20
Effective Date	4/1/93	10/1/15	10/1/16	10/1/17	10/1/18	10/1/19
Typical Monthly Residential Fee	\$1.35	\$2.04*	\$2.55	\$3.19	\$3.99	\$3.99
Increase	N/A	\$0.69*	\$0.51	\$0.64	\$0.80	\$1.00

**Recommended rate structure modifications would result in rate adjustments that would affect the cost of service to customers differently*

E.3 RATE STRUCTURE MODIFICATIONS

Burton & Associates examined the current monthly stormwater rates, and developed recommended rate structure modifications that should be considered to 1) conform to legal precedent and generally accepted rate making practice, and 2) reflect fair and equitable distribution of the cost of service.

Notably, the recommended modifications are to 1) establish a defined amount of impervious area for a stormwater equivalent residential unit (ERU) of 3,750 square feet based upon the average residential impervious area as determined based upon a geographic information system (GIS) sampling analysis, 2) scale the tiered rate structure for residential properties (excluding multi-family) based upon ranges of impervious area

STORMWATER UTILITY RATE STUDY

EXECUTIVE SUMMARY

and rates as defined herein to allow for a more equitable distribution of stormwater costs to properties within the residential customer class based upon total impervious area, and 3) bill non-residential properties (including multi-family residential accounts) by converting their respective impervious area to a number of ERU's and multiplying by the rate per ERU identified herein.

Table E-2 presents the impact to sample classes of residential and non-residential customers of the recommended rate structure for FY 2016 that embodies the modifications identified above as well as the identified stormwater revenue increases from Table E-1. A schedule of the stormwater rates recommended for FY 2016 as well as additional customer impact tables are included in Appendix B of this report.

Table E-2 – Stormwater Customer Impact Analysis

Property Type	Est. % of Res	Impervious	Current Rate*	New Rate*	Current Bill	New Bill	\$ Chg.
	Accounts	Area					
Residential Single Family	21%	750	\$ 0.65	\$ 0.68	\$ 0.65	\$ 0.68	\$ 0.03
Residential Single Family	14%	1,250	\$ 0.85	\$ 0.68	\$ 0.85	\$ 0.68	\$ (0.17)
Residential Single Family	18%	2,000	\$ 1.15	\$ 1.36	\$ 1.15	\$ 1.36	\$ 0.21
Residential Single Family	12%	2,500	\$ 1.35	\$ 1.36	\$ 1.35	\$ 1.36	\$ 0.01
Residential Single Family	21%	3,750	\$ 1.35	\$ 2.04	\$ 1.35	\$ 2.04	\$ 0.69
Residential Single Family	14%	5,000	\$ 1.35	\$ 2.99	\$ 1.35	\$ 2.99	\$ 1.64
Residential Multi-Family (4 units)		2,300	\$ 0.85	\$ 0.05	\$ 3.40	\$ 1.25	\$ (2.15)
Residential Multi-Family (25 units)		21,450	\$ 0.65	\$ 0.05	\$ 16.25	\$ 11.67	\$ (4.58)
Residential Multi-Family (110 units)		63,375	\$ 0.65	\$ 0.05	\$ 71.50	\$ 34.48	\$ (37.02)
Office		22,880	\$ 0.04	\$ 0.05	\$ 9.15	\$ 12.45	\$ 3.29
Bank		39,550	\$ 0.04	\$ 0.05	\$ 15.82	\$ 21.52	\$ 5.70
Church		101,950	\$ 0.04	\$ 0.05	\$ 40.78	\$ 55.46	\$ 14.68
School		200,325	\$ 0.04	\$ 0.05	\$ 80.13	\$ 108.98	\$ 28.85
Large Retail		507,000	\$ 0.04	\$ 0.05	\$ 202.80	\$ 275.81	\$ 73.01

* Residential single-family rates are currently billed per unit based upon main floor area. New structure would be per unit based upon impervious area.

* Residential multi-family rates are currently billed per unit. New structure would be based upon sq. ft. of impervious area.

* Non-residential accounts are currently billed based upon sq. ft. of impervious area. New structure would continue to use sq. ft. of impervious area.

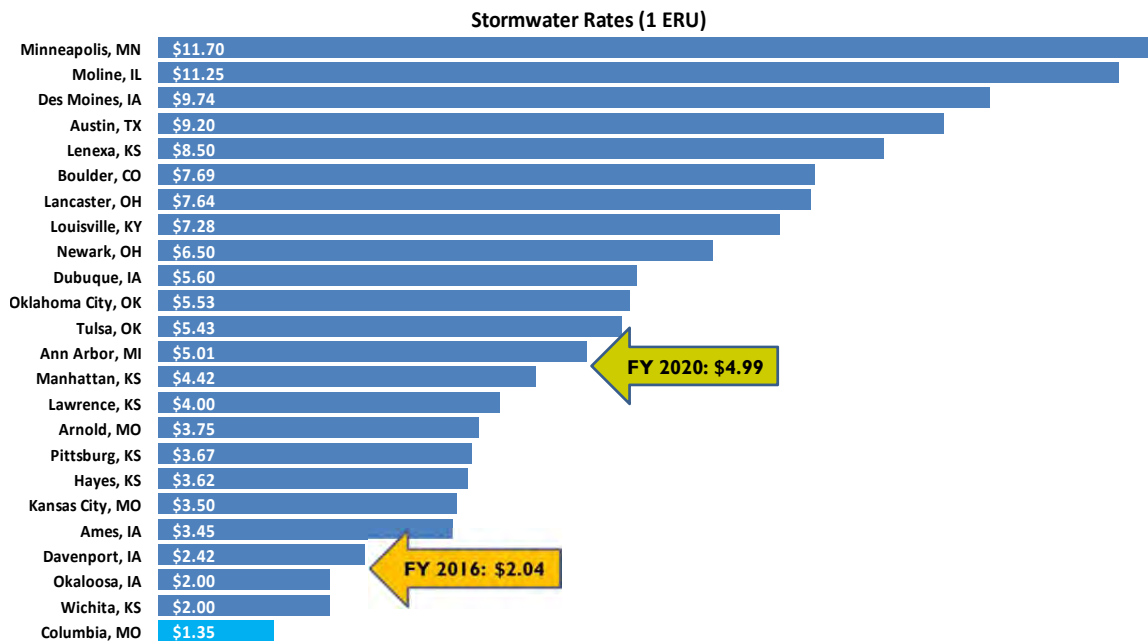
* Bills as presented do not reflect any credits for on-site retention facilities.

E.3.1 Comparative Rate Surveys

As part of the Study, we prepared a survey that compares the current monthly stormwater fee for one (1) ERU of communities in the City's general geographic region. The rate survey was performed to provide an understanding of the current market range of typical stormwater utility costs in the City's general area, and how the City fits within that range.

STORMWATER UTILITY RATE STUDY EXECUTIVE SUMMARY

The following graph presents the comparison of the monthly stormwater charges of the various communities surveyed. *As can be seen, the City is currently the lowest cost service provider, and even after the multi-year plan of adjustments identified herein, the City would remain within the lower half of the survey assuming the other communities do not adjust their rates over the next five years.*



SECTION 1. INTRODUCTION

This report presents the results of the Stormwater Rate Study (Study) that was conducted for the stormwater utility system (Utility) of the City of Columbia, Missouri (City). The following sections of this report describe in detail the base data, assumptions, results, as well as the conclusions and recommendations of the Study.

1.1 BACKGROUND

No changes have been made to the Utility's rates since they were first adopted in 1993. Since that time, the Utility, as have many communities throughout the country, has been experiencing financial challenges due to ongoing increases in operating costs as well as increasing capital improvement requirements to address system expansion and aging infrastructure. As a result, the Utility is facing significant challenges in funding operating expenses and necessary capital improvements to maintain its infrastructure.

In order to ensure that the rates of the Utility will 1) provide sufficient revenue to meet its current and projected financial requirements, and 2) conform to accepted industry practice and result in a fair and equitable recovery of costs from its customers, the City issued a request for proposals (RFP) to retain a consultant to perform a comprehensive study of its rates and charges for the Utility. Burton & Associates was selected to perform the utility rate study, the results of which are presented herein.

1.2 OBJECTIVES

The principal objectives or components of the Study are as follows:

Revenue Sufficiency Analysis – Develop a multi-year plan of stormwater rate revenue increases that will satisfy the annual operating, debt service and capital requirements of the Utility as well as maintain adequate operating reserves.

Rate Structure Modifications – Develop modifications, as appropriate, to ensure that the City’s stormwater rates conform to accepted industry practice and reflect a fair and equitable distribution of system costs.

1.3 TIMELINE FOR IMPLEMENTATION

The City is in the process of collecting additional data that will allow for more specific determinations of impervious area for many properties in the City. As such, we recommend that the City update the analysis presented herein upon completion of the property data collection activities to account for more current and comprehensive impervious area data. Moreover, the update of impervious area data can be performed in concert with the FY 2016 budget development process so that final rates can be developed for FY 2016 based upon the most current impervious area data and revenue requirements of the Utility.

Based upon the recommended timeline for implementation, the reader should use caution when reviewing the results and customer impacts presented in this Draft Report, and understand that the final results of the Study that will be presented in the Final Report could vary materially from what is presented herein.

SECTION 2. REVENUE SUFFICIENCY ANALYSIS

2.1 DESCRIPTION

This section presents the financial management plan and corresponding plan of stormwater rate adjustments developed in the Revenue Sufficiency Analysis (RSA) that was conducted as part of the Study. The following sub-sections of the report present a description of the base data, assumptions, and policies reflected in the RSA, as well as the results of the RSA. Appendix A includes detailed schedules supporting the financial management plan identified herein for the Utility.

During the RSA we reviewed alternative financial management plans and corresponding stormwater rate revenue adjustment plans through interactive work sessions with City staff for a ten-year projection period of FY 2015 - FY 2024¹. During these work sessions, we examined the impact of various inputs or assumptions upon key financial indicators by use of graphical representations projected on a large viewing screen from our computer rate models. In this way, we developed the recommended financial management plan and corresponding plan of annual stormwater rate adjustments presented in this report that will allow the Utility to fund its cost requirements throughout the projection period and meet its financial performance targets.

In order to initialize the RSA, we obtained the City's historical and budgeted financial information regarding the operation of the Utility. We also obtained the Utility's multi-year CIP, including annual renewal and replacement requirements. We documented the

¹ The RSA begins with FY 2014 data, however, the majority of this information serves as base data upon which future year projections of rate revenues and fund balances are based. As such, for purposes of this analysis, FY 2014 is not considered to be part of the ten-year projection period.

Utility's current debt service obligations and covenants, or promises made to bond holders or other lenders, relative to net income coverage requirements, reserves, etc. We also counseled with City staff regarding other assumptions and policies that would affect the financial performance of the Utility, such as customer growth, debt coverage levels, levels of operating reserves, earnings on invested funds, escalation rates for operating costs, etc.

All of this information was entered into our proprietary Financial Analysis and Management System (FAMS-XL©) interactive model. The FAMS-XL© model produced a ten-year projection of the sufficiency of the Utility's revenues to meet all of its current and projected financial requirements and determined the level of rate revenue increases necessary in each year of the projection period to provide sufficient revenues to fund all of the Utility's cost requirements.

FAMS-XL© utilizes all projected available and unrestricted funds in each year of the projection period to pay for capital projects. The model is set up to reflect the rules of cash application as defined and applied by City staff, and it produces a detailed summary of the funding sources to be used for each project in the CIP. To the extent that current revenues and unrestricted reserves are not adequate to fund all capital projects in any year of the projection period, the model identifies a borrowing requirement to fund those projects, or portions thereof that are determined to be eligible for borrowing. In this way the FAMS-XL© model is used to develop a borrowing program that includes the required borrowing amount by year and the resultant annual debt service obligations of the Utility for each year in the projection period.

2.2 SOURCE DATA

The following presents the key source data relied upon in conducting the RSA:

2.2.1 Beginning Fund Balances

The FY 2013 Comprehensive Annual Financial Report and supporting trial balance data provided by City staff as of September 30, 2013, were used to establish the beginning FY 2014 balances for each of the various funds of the Utility. It is important to note that

funds reserved or encumbered for specific capital projects were included in the beginning fund balances available for capital projects in FY 2014 and the associated capital costs were included in the CIP in FY 2014.

2.2.2 Revenues

The revenues utilized in the RSA reflect an evaluation of multiple years of historical results, 6 months of FY 2014 results, the FY 2014 Budget, and the Proposed FY 2015 Budget. For purposes of the RSA, revenues were classified as rate revenue, interest income, development charges, or other minor revenue from miscellaneous service charges. Rate revenue is based upon estimated FY 2014 results as provided by City staff in July of 2014 (reflecting year-to-date results and extrapolations for the remainder of the fiscal year), adjusted annually to reflect additional revenue generated from assumed rate increases and customer growth as appropriate.

Projections of all other revenues were based upon the Proposed FY 2015 Budget, excluding interest earnings (which were based on discussions with City staff) and development charges (which were calculated based on historical rates, customer growth and discussions with City staff).

2.2.3 Operating Expenditures

The Utility's operating expenditures include all operating and maintenance expenses, transfers, debt service requirements and minor capital outlay. The RSA based operating expenditure projections on the individual expense categories and expenses amounts within the Proposed FY 2015 Budget, adjusted annually based upon assumed cost escalation factors that were reviewed with City staff (with the exception of debt service expenses which reflect the specific repayment schedules of each respective bond or loan, and minor capital outlay for fleet replacement which is based upon detailed schedules provided by City staff for each year of the projection period).

It is important to note that the RSA reflects the addition of \$362,000 in salaries and related expenses in FY 2016 associated with the transfer of five full-time positions performing stormwater related functions from the Sewer Enterprise Fund.

2.3 ASSUMPTIONS

The following presents the key assumptions utilized in the conduct of the RSA.

2.3.1 Cost Escalation

Annual cost escalation factors for the various types of operating and maintenance expenses were reviewed with City staff and applied in each year of the projection period beginning in FY 2016. The specific escalation factors assumed for the various categories of expenses can be seen on Schedule 1 of Appendix A.

2.3.2 Interest Earnings on Invested Funds

Based upon discussions with City staff, no interest income is assumed for the duration of the projection period.

2.3.3 Customer Growth

Based upon a review of recent historical trends and discussions with City staff, the RSA reflects 900 new residential and 50 new non-residential stormwater accounts in each year of the projection period, equating to an annual growth rate of about 2.0% per year.

2.3.4 Minimum Operating Reserve Balances

The financial management plan presented in this report assumes that the Utility will maintain a minimum fund balance in its operating fund equal to at least two (2) months of annual operations and maintenance expenses. This level of reserve is consistent with 1) our industry experience for similar systems, and 2) a “good” level of reserves for a municipal utility system per the evaluation criteria published by the municipal utility ratings agency, Standard & Poor’s.

2.3.5 Capital Projects Funding

City staff provided the multi-year CIP from FY 2015 through FY 2024. Beginning in FY 2016, the RSA includes an annual compound cost inflation factor of 3.0% (based upon recent increases observed in the Engineering News Record Construction Cost Index) to account for the inflation in the future cost of construction. In total, the CIP (including

inflation) from FY 2015 through FY 2024 is approximately \$34.5 million. A detailed list of projects and costs by year can be seen on Schedule 3 of Appendix A.

2.3.6 Future Borrowing Assumptions

To the extent any additional new debt would be required in any year of the projection period to fund a portion of the CIP, it is assumed to carry the following terms:

Table 2-1 – Borrowing Assumptions	
Long-Term Debt	
Term	20 Years
Interest Rate	4.25% to 5.50%
Cost of Issuance	2.00% of par

Based upon the financial management plan presented herein, periodic borrowing will continue to be required to fund a large portion of the capital improvement needs of the Utility. It is expected that the Utility will prepare a ballot issue for early 2015 that will provide the bonding authority for the future borrowing requirements (as well as rate adjustments) of the Utility identified in the RSA beginning in FY 2016.

2.3.7 Debt Service and Coverage

The debt service coverage test in the Utility’s outstanding bond covenants is that:

- ✓ Net income must be at least 1.10 times annual debt service requirements.

It is important to note that this covenant (often referred to as a debt service coverage requirement) represents the minimum requirement of the Utility. Should the Utility be unable to meet this requirement, it could be found in technical default. This would result in the Utility facing a downgrade in its credit rating, which would affect the interest rate and terms of any future financing initiatives. As a policy decision, utilities often measure revenue sufficiency and set rates based upon a higher debt service coverage level so as to ensure compliance with these type of covenants in the event future projections of revenue and expenses do not occur as predicted (due to extended drought conditions, unanticipated capital requirements or operating cost increases, natural disasters, etc.). As such, the financial management plan presented herein reflects a target debt service

coverage ratio for senior lien and subordinate debt of 1.25 throughout the projection period, which is indicative of an “adequate” utility system per the evaluation criteria published by the municipal utility ratings agency, Standard & Poor’s.

2.4 RESULTS

Based upon the data, assumptions, and financial policies presented herein, the Utility’s current rates will not provide sufficient revenue to meet its debt service, capital, and operating cost requirements over a multi-year projection period. As such, the RSA developed a financial management plan and corresponding plan of stormwater rate revenue increases that will meet the Utility’s current and projected cost requirements. Appendix A of this report includes several detailed schedules presenting all components of the financial management plan, while the recommended five-year stormwater rate adjustment plan for a typical residential customer is presented in the following table:

Table 2-2 – Recommended Plan of Rate Revenue Increases						
Description	Current	FY 16*	FY 17	FY 18	FY 19	FY 20
Effective Date	4/1/93	10/1/15	10/1/16	10/1/17	10/1/18	10/1/19
Typical Monthly Residential Fee	\$1.35	\$2.04*	\$2.55	\$3.19	\$3.99	\$3.99
Increase	N/A	\$0.69*	\$0.51	\$0.64	\$0.80	\$1.00

**Recommended rate structure modifications would result in rate adjustments that would affect the cost of service to customers differently*

2.5 CONCLUSIONS & RECOMMENDATIONS

We have reached the following conclusions and recommendations regarding the sufficiency of the current stormwater rates of the Utility over the projection period:

- Based upon the assumptions and base data described herein, the revenue produced by the City’s current rates is not sufficient to address the annual operating, capital, debt, and reserve requirements of the Utility.
- As such, we recommend that the City adopt a multi-year plan of rate adjustments as identified herein for the Utility through FY 2020.

- Additionally, we recommend the City consider rate structure modifications for FY 2016 as presented in Section 3 of this report. The recommended rate structure modifications conform to accepted industry practice and provide a fair and equitable distribution of costs to the various customers of the Utility.
- The Utility should update this analysis on an annual or bi-annual basis to evaluate the adequacy of its revenues and its plan of annual rate revenue increases. Doing so will allow for incorporation of updated revenue and expense information and changes in economic conditions so that any necessary adjustments to planned rate increases can be made to allow the Utility to meet its requirements during the projection period and minimize rate impacts to customers from future events which may occur differently than currently projected.

SECTION 3. RATE STRUCTURE MODIFICATIONS

Burton & Associates examined the current monthly stormwater rates and developed recommended rate structure modifications that should be considered to conform to legal precedent and accepted industry rate making practices that will result in a fair and equitable distribution of the cost of service to the various customers of the Utility.

3.1 BASIS OF MODIFICATIONS

We have reviewed the City's current stormwater rate structure, and while we conclude that it is generally fair and equitable, we do recommend certain modifications to the rate structure that will better conform to accepted industry practices, notably in regards to the use of impervious area as a basis of billing for all properties within the City. The recommended modifications and resulting rates are intended for implementation on 10/1/2015 and embody the FY 2016 revenue requirements as identified in the RSA.

As part of the Study, we had extensive discussions with City staff regarding the stormwater infrastructure and services provided by the City in order to develop a clear understating of the City's responsibilities in operating and maintaining the stormwater system, how its activities benefit the City's residents and businesses, and how the system operations are impacted by the various land uses (i.e. residential and commercial).

We then evaluated fair and equitable stormwater utility fee structures that would recover the costs of providing stormwater service based upon GIS and property data provided by City staff. As is common industry practice, we established unique customer classes for residential and non-residential property types. A rate structure was then developed to apportion the stormwater costs within each customer class, and the amount of stormwater fees for each residential parcel and non-residential fee unit was determined.

3.2 COST APPORTIONMENT METHODOLOGY

There are several of methods used throughout the country to apportion and recover stormwater costs. While many entities charge a flat fee, apportioning stormwater benefits

to properties by square feet of impervious area or parcel frontage are also well-established practices. Burton & Associates evaluated the applicability of the three most common stormwater cost apportionment methodologies, as well as the data and resources required to implement and maintain each.

Initially, we considered each of the following stormwater user fee models:

- Equivalent Residential Unit (ERU) – Allocates costs based on the impervious area of a typical single family residence (SFR).
- Intensity of Development (ID) – Allocates costs based on the percentage of impervious area relative to the property's total area.
- Equivalent Hydraulic Area (EHA) – Allocates costs based on combined impact of measured impervious and pervious areas of the property.

These methods fundamentally associate the system costs (and benefit) with a property's impervious area (buildings, driveways, parking lots, etc.) and assume that the more impervious area a property has, the more runoff the property will contribute to the stormwater collection and conveyance system during a storm event.

Based upon the consideration of available data, resources, and objectives of the City, ERU's or impervious area was determined to be the most equitable measure for apportioning the costs of the Utility.

3.2.1 Impervious Area and Customer Classes

The impervious area was quantified for each parcel within the City based upon currently available geographic information system (GIS) data provided by the City's GIS staff. It is important to note that the City is currently updating its GIS impervious area dataset using the latest aerial imagery. In addition to impervious areas for newly developed properties, the updated data layer will also include a more comprehensive inventory of miscellaneous impervious features such as driveways, parking lots, garages and patios for both residential and non-residential properties.

For non-residential properties, we utilized the existing impervious area data as provided by the City. However, for purposes of this analysis, GIS staff digitized the most current

STORMWATER UTILITY RATE STUDY RATE STRUCTURE MODIFICATIONS

aerial imagery to create a dataset of impervious area information for each property in six residential areas. The GIS impervious area inventory for each of these areas included all houses, additional structures, driveways, walkways, patios and other miscellaneous impervious features identifiable from the aerial imagery used. Details of the data for each of these residential areas are summarized in the table below.

Table 3-1 – Summary of Representative Property Analysis				
Representative Area	Total Properties	Average Lot Size (acres)	Average Impervious Parcel Area (SqFt)	Average Percent Impervious
Bedford Walk	235	0.36	4,006	25.7%
Historic Old Southwest	327	0.44	3,929	20.6%
Ridgeway	259	0.19	2,317	27.8%
Rockingham	159	0.35	3,524	22.9%
Thornbrook	450	0.54	4,975	21.2%
Vanderveen Crossing	764	0.32	3,206	23.1%
Total/Overall Average	2,194	0.37	3,659	23.5%

We ultimately extrapolated the impervious area characteristics of these areas to all developed single-family residential parcels in the City to estimate the impervious area for all residential properties. Based upon the City’s existing impervious area inventory for non-residential properties and the extrapolated impervious area for all residential properties, the City’s 45,414 residential parcels comprise approximately 112.5 million square feet of impervious area, with an average impervious area per single-family residence of 3,659 square feet. Similarly, the City’s 4,118 non-residential parcels have approximately 98 million square feet of impervious area. Schedule 1 in Appendix B presents the impervious area reflected in the analysis for each property use category.

The following table presents a summary of the City’s impervious area and the allocation of the FY 2016 revenue requirement identified in the RSA between customer classes.

STORMWATER UTILITY RATE STUDY
RATE STRUCTURE MODIFICATIONS

Table 3-2 – Summary of Impervious Area and Revenue Allocation			
Department	Residential	Non-Residential	Total
Number of Properties	45,414	4,118	49,532
Impervious Area (SqFt)	112,552,580	97,885,434	210,438,014
Allocation Percentage	53%	47%	100%
FY 2016 Revenue Allocation*	\$ 790,287	\$ 687,302	\$ 1,477,589

**Grossed-up to include a 4% allowance (approximately \$60K) for mitigation credits.*

3.3 RATE STRUCTURE SUMMARY

3.3.1 Current Structure

Currently, the City employs a tiered rate structure for single-family and multi-family residential properties based upon the amount of main floor area and number of units, respectively, while non-residential properties are billed based upon impervious area. The table below presents a summary of the Utility's current rate structure.

Table 3-3 – Current Stormwater Rate Structure	
Category of Land Use	Monthly Charge
Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 sq. ft.	\$0.65 per unit
Multiple-family buildings having four or less units; mobile homes; single-family residences having a main floor area of from 750 sq. ft. to 1,250 sq. ft.	\$0.85 per unit
Single-family residences having a main floor area of from 1,251 sq. ft. to 2,000 sq. ft.	\$1.15 per unit
Single-family residence having a main floor area more than 2,000 sq. ft.	\$1.35 per unit
All non-residential uses of developed land	\$4.00 or \$0.04 per 100 square feet impervious area, whichever is greater.

3.3.2 Recommended Structure

Based upon our industry experience and the gained understanding of the parcels and impervious area within the City, we have developed recommended rate structure modifications for FY 2016 designed to provide a fair and equitable distribution of

STORMWATER UTILITY RATE STUDY RATE STRUCTURE MODIFICATIONS

stormwater costs to properties. Specifically, we would recommend the City update its stormwater rate structure to reflect the following attributes:

- Establish a defined amount of impervious area for a stormwater equivalent residential unit (ERU) of 3,750 square feet based upon the results of the impervious area GIS-based sampling residential analysis.
- A tiered rate structure for residential properties (excluding multi-family) based upon the ranges of impervious area and FY 2016 rates as shown in the table below in order to allow for a more equitable distribution of stormwater costs to properties within the residential customer class.

Table 3-4 – Proposed Residential Tier Structure			
Sq. Ft. of Impervious Area		Monthly Charge	
Less Than or Equal to		1,250	\$0.68
1,251	Up to	2,500	\$1.36
2,501	Up to	3,750	\$2.04
Greater Than		3,750	\$2.99

- Bill non-residential properties by converting their impervious area to a number of ERU's and multiplying by the monthly rate for 1 ERU (\$2.04 for FY 2016).
- Include multi-family residential accounts within the non-residential customer class, leaving only single-family homes, condos, and mobile homes within the residential customer class.
- Develop a credit policy/program for properties with qualifying and certified onsite stormwater attenuation and mitigation facilities. It is our recommendation that customers should be eligible for a credit of up to 100% of the portion of charges associated with the day-to-day operation and maintenance of the system. A credit based upon the costs associated with day-to-day operation and maintenance of the system recognizes that while these properties may not contribute to the City's system on a regular basis, the City must have the infrastructure in place to accommodate runoff from these properties in extreme weather conditions or in the event their onsite systems fail. The City should adopt a program that allows for

the amount of any credits to be determined by the City on a case by case basis, and require property owner demonstration/certification of the attenuation and mitigation capability provided by their onsite facilities. Based upon our analysis of the Utility's current cost of service (see Schedule 2 of Appendix B for details), it is our recommendation that credits should not exceed 41% of a property owner's charges, as this amount represents the portion of the FY 2016 cost of service associated with day-to-day operation and maintenance activities.

3.4 CUSTOMER IMPACT ANALYSIS

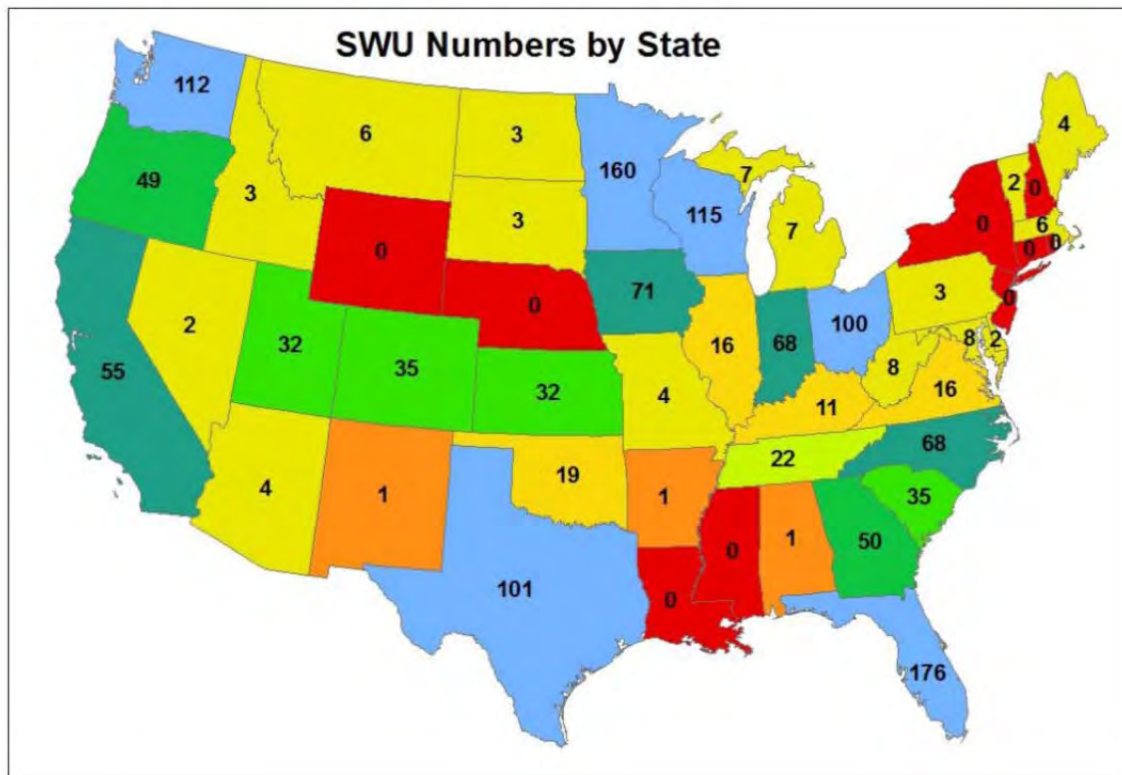
In considering implementation of the recommended rate structure presented herein, it is important to examine the impact that those rates will have upon the monthly bill of the Utility's customers. Implementation of the recommended rate structure will impact customers with different usage patterns differently. Schedule 3 in Appendix B presents the customer impact upon the monthly stormwater bill of various customer classes.

Based upon the recommended timeline for implementation, the reader should use caution when reviewing the results and customer impacts presented in this Draft Report, and understand that the final results of the Study that will be presented in the Final Report could vary materially from what is presented herein due to the update of impervious area information and FY 2016 revenue requirements of the Utility.

3.5 COMPARATIVE RATE SURVEY RESULTS

While the number of stormwater utility systems across the country is growing, largely due to increasing regulations relative to water quality, there still are very few within the State of Missouri (see results of Western Kentucky University Stormwater Utility Survey 2013 included herein). This is likely due in large part to statutory referendum requirements prior to implementation of stormwater charges in the State of Missouri.

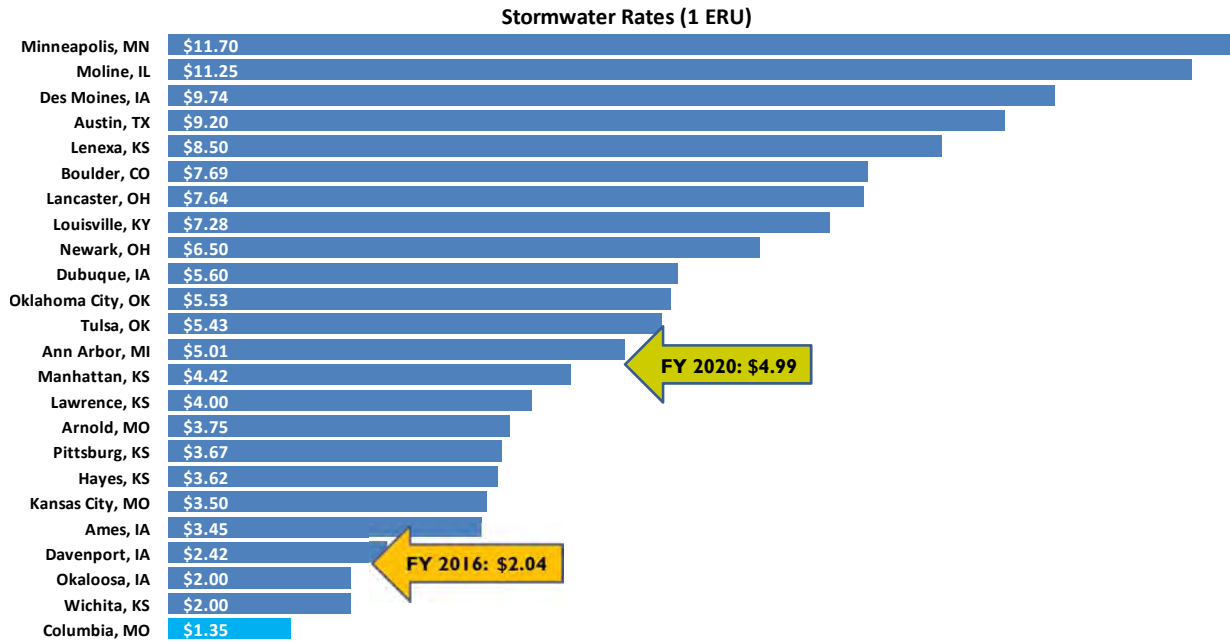
Figure 3-1 – WKU Stormwater Utility Survey 2013 Map



As such, we prepared a regional survey of current monthly stormwater fees for one (1) ERU to provide an understanding of the current market range of typical stormwater costs in the City's general geographic, and how the City fits within that range. *As can be seen on the graph included on the following page, the City is currently the lowest cost service provider of the entities surveyed, and even after the multi-year plan of adjustments identified herein, the City would remain within the lower half of the survey assuming the other communities do not adjust their rates over the next five years.*

STORMWATER UTILITY RATE STUDY

RATE STRUCTURE MODIFICATIONS



APPENDIX A – REVENUE SUFFICIENCY ANALYSIS

Supporting Schedules

The Schedules on the following pages present the supporting assumptions and results of the Revenue Sufficiency Analysis.

STORMWATER UTILITY RATE STUDY

APPENDIX A

Assumptions

Schedule 1

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Annual System Growth:											
Residential Accounts (BOY)	45,603	46,503	47,403	48,303	49,203	50,103	51,003	51,903	52,803	53,703	54,603
Assumed Growth	900	900	900	900	900	900	900	900	900	900	900
Residential Accounts (EOY)	46,503	47,403	48,303	49,203	50,103	51,003	51,903	52,803	53,703	54,603	55,503
Growth %	N/A	1.94%	1.90%	1.86%	1.83%	1.80%	1.76%	1.73%	1.70%	1.68%	1.65%
Non-Residential Accounts (BOY)	2,367	2,417	2,467	2,517	2,567	2,617	2,667	2,717	2,767	2,817	2,867
Assumed Growth	50	50	50	50	50	50	50	50	50	50	50
Non-Residential Accounts (EOY)	2,417	2,467	2,517	2,567	2,617	2,667	2,717	2,767	2,817	2,867	2,917
Growth %	N/A	2.07%	2.03%	1.99%	1.95%	1.91%	1.87%	1.84%	1.81%	1.77%	1.74%
Interest Earnings Rate:											
Average Annual Interest Earnings Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Working Capital Reserve Target:											
Policy Target (% of O&M Expenses)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Operating & Maintenance Cost Escalation Rates:											
PERMANENT POSITIONS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
TEMPORARY POSITIONS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
HOLIDAY PAY TEMP	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
GENERAL FUND	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SHIFT DIFFERENTIAL	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
STEP UP PAY	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
MEAL ALLOWANCES	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
DEFERRED COMP MATCH	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CELL PHONE ALLOWANCE	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
JEAN ALLOWANCE	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OVERTIME	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
STANDBY PAY	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PREMIUM VACATION	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PREMIUM HOLIDAY	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SICK LEAVE BUY BACK	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
NON-ACCTBLE AUTO ALLOW	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SOCIAL SECURITY	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
UNEMPLOYMENT	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
RAILROAD TAX	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
LAGERS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
POLICE & FIRE PENSION	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
DISABILITY INSURANCE	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
WORKERS COMPENSATION	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
EMPLOYEE HEALTH INSURANCE	N/A	N/A	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%

STORMWATER UTILITY RATE STUDY

APPENDIX A

Assumptions

Schedule 1

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
LIFE INSURANCE	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
MISC PERSONNEL COSTS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OTHER BENEFITS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
EMPLOYEE SERVICE AWARDS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
EMPLOYEE PARKING	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SAFETY AWARDS	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
RETIREMENT SICK LEAVE PMT	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
POST EMPLOYMENT BENEFIT	N/A	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CONSTRUCTION MATERIALS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OFFICE SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
PRINTING	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
POSTAGE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
BOOKS & SUBSCRIPTIONS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
DATA PROC & ELECTRONIC	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
HORTICULTURAL SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
PHOTOGRAPHY SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
JANITORIAL SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
FUEL OIL & LUBRICANTS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
JOB SITE MEALS 19-100	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MEDICAL SUPPLIES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
FOOD	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MISCELLANEOUS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
PARTS-FLEET MAINTENANCE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
EQUIPMENT PARTS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
INSTRUMENTS & APPARATUS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TOOLS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
ITEMS FOR RESALE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
UNIFORMS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
CLOTHING	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
SAFETY EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
JOB SITE MEALS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
FURNITURE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
COMPUTER/ELECTRONIC ITEMS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OTHER MISCELLANEOUS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TRAVEL	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDUCATION & TRAINING MATS	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REGISTRATION & TUITION	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SMALL DOLLAR TRAVEL	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAIL SERVICE & PRINT SHOP	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
PUBLIC COMMUNICATIONS FEE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
WEB DESIGN/MAINT CHRGS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
COMPUTER REPLACEMENT COST	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

STORMWATER UTILITY RATE STUDY

APPENDIX A

Assumptions

Schedule 1

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
IT SUPPORT & MAINTENANCE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
I.S. PC & PRINTER MAINT.	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
JANITORIAL SERVICE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
GENERAL ADMINISTRATIVE FE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
UTILITY ACCTS & BILLING	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
GIS FEE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
SELF INSURANCE CHRGS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
EMP HEALTH/WEELNESS FEE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CITY UNIVERSITY	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BLDG. MAINTENANCE-REGULAR	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BUILDING UTILITY CHARGES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
ELECTRIC	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
TELEPHONE	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
REFUSE	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
WIRELESS COMMUNICATIONS	N/A	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
LEGAL FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
ENGINEERING FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
FINANCIAL FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CONSULTING FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
RECORDS MANAGEMENT FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MEDICAL SERVICES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OTHER PROFESSIONAL FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
DUES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
PUBLISHING & ADVERTISING	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
RENTALS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BUILDING RENTALS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
EQUIPMENT RENTALS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LAND RENTALS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CITY VEHICLE PARKING	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Pool Billing-Fleet Ops	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MAINTENANCE AGREEMENTS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
VEHICLE MAINTENANCE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
EQUIPMENT MAINTENANCE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
VEHICLE SERVICE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MONTHLY AUTO REIMBURSEMNT	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LICENSE & CERT. REIMBURSE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
NONCONTRACTUAL SERVICES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
MISCELLANEOUS CONTRACTUAL	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
REFUNDS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
TAXES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

STORMWATER UTILITY RATE STUDY

APPENDIX A

Assumptions

Schedule 1

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
BANK & PAYING AGENT FEES	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
DAMAGE CLAIMS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
BAD DEBT EXPENSE	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LOSS ON DISPOSAL ASSETS	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CONTINGENCY	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LAND	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
BUILDING & STRUCTURES	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
CAPITAL IMPR TO BUILDINGS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
AIR EASEMENTS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
STREETS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
AUTOS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TRUCKS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OFFICE EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MACHINE TOOLS & IMPLEMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
COMPUTER EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
COMMUNICATIONS EQUIPMENT	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
SOFTWARE	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TRAFFIC SIGNALS & SIGNS	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
DEPRECIATION	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AMORTIZATION OF CONTRIBTN	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008B S.O. Bonds	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPITAL PROJECTS-GEN GOV	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSFERS	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FTE Transfer Adjustment	N/A	N/A	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Future FTE Additions	N/A	N/A	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
<u>Operating & Maintenance Expense Execution Rates:</u>											
Percent of Annual Personal Services Budget	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Percent of Annual Operating Budget	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Capital Improvement Program Cost Escalation Rates:</u>											
Compounded Annual Cost Escalation	0.0%	0.0%	3.0%	6.1%	9.3%	12.6%	15.9%	19.4%	23.0%	26.7%	30.5%
<u>Capital Improvement Program Execution Rate:</u>											
Percent of Annual CIP Budget	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

FY 2014 Beginning Balances

Schedule 2

SOURCE: FY 2013 CAFR & Trial Balances provided by City Staff

Revenue Fund

CURRENT UNRESTRICTED ASSETS

Cash and Cash Equivalents	\$ 2,348,970
Receivables (net of allowance for uncollectables)	184,824
Grants Received	-
Accrued Interest	5,301
Inventories	-
Prepaid Items	249

TOTAL CURRENT ASSETS **\$ 2,539,344**

Accounts Payable	(50,940)
Accrued Interest	-
Accrued Payroll and Payroll Taxes	(17,363)
Accrued Compensated Absences	(22,609)
Due to Other Funds	-
Loans Payable to Other Funds - Current Maturities	-
Obligations Under Capital Leases	-
Unearned Revenue	-
Other Liabilities	(5,052)
Construction Contracts Payable	(27,905)
Wages	-

NET UNRESTRICTED FUND BALANCE **\$ 2,415,476**

STORMWATER UTILITY RATE STUDY

APPENDIX A

Capital Improvement Program

Schedule 3

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Project Description											
Annual Projects											
Annual CAM Retrofits (ID #1611)	\$ -	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Annual Downtown Tree Planters (ID #1621)	\$ -	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Annual Floodplain Mapping (ID #1614)	\$ -	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Annual Projects - C49017 (ID #839)	\$ 100,000	-	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Annual Property Acquisition	\$ -	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Annual TV Inspections	\$ -	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Mitigation Bank	\$ -	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Current Projects											
Ash & Hubble [ID: 874]	\$ -	-	-	-	-	-	-	-	-	-	-
Grissum Bldg Water Quality Improvements C49102 [ID: 1318]	\$ 25,000	-	-	-	-	-	-	-	-	-	-
Hitt and Elm C49099 [ID: 1373]	\$ -	-	-	-	-	-	-	-	-	-	-
Forum Nature Area [ID:1811]	\$ 50,000	-	-	-	-	-	-	-	-	-	-
1 - 2 Years Projects											
Garth @ Oak Tower C49110 [ID: 819]	\$ 20,000	-	-	-	-	-	-	-	-	-	-
Mill Creek Phase 3 C49111 [ID: 1620]	\$ 10,000	-	-	-	-	-	-	-	-	-	-
Rollins Rd at Rock Creek [ID: 1364]	\$ -	-	-	-	-	-	-	-	-	-	-
Royal Lytham - Fallwood C49090 [ID: 815]	\$ 10,000	-	-	-	-	-	-	-	-	-	-
Stormwater Master Plan [ID: 1039]	\$ -	-	-	-	-	-	-	-	-	-	-
Wilson Ross C49112 [ID: 1608]	\$ 5,000	-	-	-	-	-	-	-	-	-	-
Wilson Ross (ID #1608)	\$ -	-	150,000	-	-	-	-	-	-	-	-
Lakshire Estates Lake Modification (ID #1622)	\$ -	-	150,000	-	-	-	-	-	-	-	-
Garth @ Oak Tower (ID #819)	\$ -	-	400,000	-	-	-	-	-	-	-	-
Rollins Rd at Rock Creek (ID #1364)	\$ -	-	50,000	450,000	-	-	-	-	-	-	-
Stormwater Master Plan (ID #1039)	\$ -	-	-	400,000	-	-	-	-	-	-	-
Mill Creek Phase 3 (ID #1620)	\$ -	-	-	200,000	-	-	-	-	-	-	-
Capri Estates Drainage (ID #828)	\$ -	-	-	50,000	300,000	-	-	-	-	-	-
Vandiver/Sylvan Storm Drainage (ID #826)	\$ -	-	-	250,000	1,450,000	750,000	-	-	-	-	-
Calvert Drive (ID #1612)	\$ -	-	-	-	100,000	600,000	-	-	-	-	-
Rockhill Rd (ID #873)	\$ -	-	-	-	550,000	-	-	-	-	-	-
Flat Branch System Inventory Model (ID #1609)	\$ -	-	-	-	-	400,000	-	-	-	-	-
Greenwood Stewart Phase 2 (ID #1615)	\$ -	-	-	-	-	1,600,000	-	-	-	-	-
East Downtown (ID #1613)	\$ -	-	-	-	-	50,000	1,450,000	-	-	-	-
Sexton/McBaine Drainage (ID #825)	\$ -	-	-	-	-	-	265,500	-	-	-	-
Royal Lytham - Fallwood C49090 (ID #815)	\$ -	-	-	-	-	-	400,000	-	-	-	-
Nebraska (ID #1616)	\$ -	-	-	-	-	-	350,000	-	-	-	-
West Briarwood (ID #1624)	\$ -	-	-	-	-	-	250,000	-	-	-	-
Kelly Detention Retrofit C49108 (ID #1420)	\$ -	-	-	-	-	-	180,000	-	-	-	-
Sexton Road at Jackson (ID #824)	\$ -	-	-	-	-	-	315,000	-	-	-	-
Seventh and Locust (ID #1374)	\$ -	-	-	-	-	-	1,200,000	-	-	-	-

STORMWATER UTILITY RATE STUDY

APPENDIX A

Capital Improvement Program

Schedule 3

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Project Description												
6-10 Year Projects or Alternates												
Alan Lane (ID #870)	\$	-	-	-	-	-	-	240,000	-	-	-	
Aldeah-Ash Pipe Lining	\$	-	-	-	-	-	-	150,000	-	-	-	
Bourn Avenue (ID #1623)	\$	-	-	-	-	-	-	650,000	-	-	-	
Braemore Drainage (ID #817)	\$	-	-	-	-	-	-	275,000	-	-	-	
Bray/Longwell Drainage (ID #818)	\$	-	-	-	-	-	-	250,000	-	-	-	
English/Subella/Jake Drainage (ID #829)	\$	-	-	-	-	-	-	180,000	-	-	-	
Garth-Jewell (ID #1617)	\$	-	-	-	-	-	-	250,000	-	-	-	
Gillespie Bridge Road (ID #1628)	\$	-	-	-	-	-	-	600,000	-	-	-	
Grasslands-Brandon Drainage (ID #830)	\$	-	-	-	-	-	-	1,100,000	-	-	-	
Greenwood South (ID #1631)	\$	-	-	-	-	-	-	-	200,000	-	-	
Hickman & 6th & 7th (ID # 1618)	\$	-	-	-	-	-	-	-	950,000	-	-	
Hinkson Avenue (ID #1206)	\$	-	-	-	-	-	-	-	300,000	-	-	
Leawood Subdivision (ID #1627)	\$	-	-	-	-	-	-	-	1,775,000	-	-	
Mary Jane & Jamesdale (ID #1619)	\$	-	-	-	-	-	-	-	-	150,000	-	
Mill Creek Detention Retrofits (ID #1625)	\$	-	-	-	-	-	-	-	-	300,000	-	
Nifong East Culvert Lining	\$	-	-	-	-	-	-	-	-	150,000	-	
Old Plank Storm Drainage - South Side (ID #833)	\$	-	-	-	-	-	-	-	-	162,000	-	
Parkade Blvd and Plaza (ID #1630)	\$	-	-	-	-	-	-	-	-	350,000	-	
Proctor Drive (ID #871)	\$	-	-	-	-	-	-	-	-	600,000	-	
Rockingham - E. Briarwood (ID #1626)	\$	-	-	-	-	-	-	-	-	550,000	-	
Rollins/Cowan/Ridge Drainge (ID #872)	\$	-	-	-	-	-	-	-	-	-	170,000	
Sixth & Elm Storm Drain Replacement C49109 (ID #1532)	\$	-	-	-	-	-	-	-	-	-	700,000	
Stewart Park Drainage (ID #835)	\$	-	-	-	-	-	-	-	-	-	100,000	
Wayne Road (ID #837)	\$	-	-	-	-	-	-	-	-	-	75,000	
West Blvd at Stadium Pipe Lining	\$	-	-	-	-	-	-	-	-	-	100,000	
Woodland-Northridge Drainage (ID #838)	\$	-	-	-	-	-	-	-	-	-	400,000	
Worley-Again East	\$	-	-	-	-	-	-	-	-	-	1,400,000	
Total CIP Budget	\$	220,000	-	1,040,000	1,915,000	2,965,000	3,965,000	4,975,500	4,260,000	3,790,000	2,827,000	3,510,000
Annual CIP Execution Rate		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Adjusted CIP to be Executed	\$	220,000	-	1,040,000	1,915,000	2,965,000	3,965,000	4,975,500	4,260,000	3,790,000	2,827,000	3,510,000
Annual Adjustment to CIP	\$	-	-	-	-	-	-	-	-	-	-	-
Annual Adjustment for Compounded Cost Escalation ⁽¹⁾	\$	-	-	31,200	116,815	275,745	499,590	791,105	826,440	871,700	754,809	1,070,550
Final CIP Funding Level	\$	220,000	-	1,071,200	2,031,815	3,240,745	4,464,590	5,766,605	5,086,440	4,661,700	3,581,809	4,580,550

(1) Annual cost escalation factor of 3.00% is based upon the 5-year average increase in utility construction costs, per the Engineering News Record Construction Cost Index (ENR-CCI).

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Inflows

Schedule 4

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
1 Rate Revenue Growth Assumptions:											
2 Growth %	N/A	1.94%	1.90%	1.86%	1.83%	1.80%	1.76%	1.73%	1.70%	1.68%	1.65%
3 Growth %	N/A	2.07%	2.03%	1.99%	1.95%	1.91%	1.87%	1.84%	1.81%	1.77%	1.74%
4 Annual Rate Revenue Increases:											
5 Residential Rate Increase	N/A	0.00%	25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%
6 Non-Residential Rate Increase	N/A	0.00%	25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%
7 Rate Revenue:											
8 UTILITY FEES - Residential	\$ 545,550	556,108	708,333	901,914	1,148,015	1,460,796	1,858,216	2,041,673	2,242,590	2,462,587	2,703,432
9 UTILITY FEES - Non-Residential	\$ 545,550	556,836	710,152	905,324	1,153,697	1,469,674	1,871,534	2,058,453	2,263,301	2,487,751	2,733,628
10 Total Rate Revenue	\$ 1,091,100	1,112,944	1,418,485	1,807,238	2,301,712	2,930,470	3,729,750	4,100,126	4,505,891	4,950,339	5,437,060
11 Other Operating Revenues:											
12 DEVELOPMENT CHARGES	\$ 272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612
13 Total Other Operating Revenues	\$ 272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612
14 Non-Operating Revenues:											
15 COUNTY REVENUES	\$ 30,272	-	-	-	-	-	-	-	-	-	-
16 MISCELLANEOUS	\$ 1,250	500	500	500	500	500	500	500	500	500	500
17 MISCELLANEOUS	\$ 111	-	-	-	-	-	-	-	-	-	-
18 MISCELLANEOUS	\$ 150	150	150	150	150	150	150	150	150	150	150
19 AUCTION REVENUES		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
20 Total Non-Operating Revenues	\$ 31,783	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650
21 TOTAL CASH INFLOWS	\$ 1,395,495	1,388,206	1,693,747	2,082,500	2,576,974	3,205,732	4,005,012	4,375,388	4,781,153	5,225,601	5,712,322

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Annual System Development Charge Revenue

Schedule 4A

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1 RESIDENTIAL												
2 New Accounts												
3 ST1 (Single Family <750 SF, Multi Family >4 Accounts)	605	236	236	236	236	236	236	236	236	236	236	236
4 ST2 (Single Family >750 SF, <1250 SF, Multi Family <5 Accounts)	(52)	354	354	354	354	354	354	354	354	354	354	354
5 ST3 (Single Family <2000 SF)	355	264	264	264	264	264	264	264	264	264	264	264
6 ST4 (Single Family >2000 SF)	65	45	45	45	45	45	45	45	45	45	45	45
7 Total Residential New Accounts	973	900	900	900	900	900	900	900	900	900	900	900
8 Rate per Square Foot	% Increase:	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9 ST1 (Single Family <750 SF, Multi Family >4 Accounts)	\$ 0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160
10 ST2 (Single Family >750 SF, <1250 SF, Multi Family <5 Accounts)	\$ 0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160
11 ST3 (Single Family <2000 SF)	\$ 0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
12 ST4 (Single Family >2000 SF)	\$ 0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
13 Development Charge by Rate Type ¹												
14 ST1 (Single Family <750 SF, Multi Family >4 Accounts)	\$ 65,367	25,540	25,540	25,540	25,540	25,540	25,540	25,540	25,540	25,540	25,540	25,540
15 ST2 (Single Family >750 SF, <1250 SF, Multi Family <5 Accounts)	\$ -	56,616	56,616	56,616	56,616	56,616	56,616	56,616	56,616	56,616	56,616	56,616
16 ST3 (Single Family <2000 SF)	\$ 47,880	35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695
17 ST4 (Single Family >2000 SF)	\$ 12,561	8,759	8,759	8,759	8,759	8,759	8,759	8,759	8,759	8,759	8,759	8,759
18 Calculated Residential Development Charge	\$ 125,808	126,609	126,609	126,609	126,609	126,609	126,609	126,609	126,609	126,609	126,609	126,609
19 NON-RESIDENTIAL												
20 New Accounts												
21 ST5 Commercial	67	50	50	50	50	50	50	50	50	50	50	50
22 STUM University	1	0	0	0	0	0	0	0	0	0	0	0
23 Total Commercial New Accounts	68	50	50	50	50	50	50	50	50	50	50	50
24 Rate per Square Foot	% Increase:	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25 ST5 Commercial	\$ 0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195
26 STUM University	\$ 0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195	0.195
27 Development Charge by Rate Type ¹												
28 ST5 Commercial	\$ 195,244	146,003	146,003	146,003	146,003	146,003	146,003	146,003	146,003	146,003	146,003	146,003
29 STUM University	\$ -	-	-	-	-	-	-	-	-	-	-	-
30 Calculated Non-Residential Development Charge	\$ 195,244	146,003	146,003	146,003	146,003	146,003	146,003	146,003	146,003	146,003	146,003	146,003
31 Total Calculated Development Charge Revenue ²	\$ 321,052	\$ 272,612	\$ 272,612	\$ 272,612	\$ 272,612	\$ 272,612	\$ 272,612	\$ 272,612	\$ 272,612	\$ 272,612	\$ 272,612	\$ 272,612

(1) Calculated development charges are based on the current rate per square foot shown above and the following square footage assumptions for each property type:

ST1 (Single Family <750 SF, Multi Family >4 Accounts)	675
ST2 (Single Family >750 SF, <1250 SF, Multi Family <5 Accounts)	1,000
ST3 (Single Family <2000 SF)	1,500
ST4 (Single Family >2000 SF)	2,150
ST5 Commercial	15,000
STUM University	-

(2) FY 2013 Actual Development Charge Revenue was \$282,586. FY 2014 Budgeted Development Charge Revenue is \$270,000.

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
1 Engineering Expense											
2 GENERAL FUND	\$ -	-	-	-	-	-	-	-	-	-	-
3 PERMANENT POSITIONS	\$ 17,951	21,810	22,246	22,691	23,145	23,608	24,080	24,562	25,053	25,554	26,065
4 TEMPORARY POSITIONS	\$ 20,000	-	-	-	-	-	-	-	-	-	-
5 HOLIDAY PAY TEMP	\$ -	-	-	-	-	-	-	-	-	-	-
6 STEP UP PAY	\$ -	-	-	-	-	-	-	-	-	-	-
7 MEAL ALLOWANCES	\$ 4	-	-	-	-	-	-	-	-	-	-
8 DEFERRED COMP MATCH	\$ 488	583	595	607	619	631	644	657	670	683	697
9 CELL PHONE ALLOWANCE	\$ 30	102	104	106	108	110	113	115	117	120	122
10 OVERTIME	\$ 200	404	412	420	429	437	446	455	464	473	483
11 SICK LEAVE BUY BACK	\$ 94	412	420	429	437	446	455	464	473	483	492
12 NON-ACCTBLE AUTO ALLOW	\$ 68	668	681	695	709	723	738	752	767	783	798
13 SOCIAL SECURITY	\$ 2,856	1,755	1,790	1,826	1,862	1,900	1,938	1,976	2,016	2,056	2,097
14 LAGERS	\$ 3,108	3,867	3,944	4,023	4,104	4,186	4,269	4,355	4,442	4,531	4,621
15 DISABILITY INSURANCE	\$ 62	68	69	71	72	74	75	77	78	80	81
16 EMPLOYEE HEALTH INSURANCE	\$ 1,491	1,440	1,584	1,742	1,917	2,108	2,319	2,551	2,806	3,087	3,395
17 LIFE INSURANCE	\$ 12	16	16	17	17	17	18	18	18	19	19
18 MISC PERSONNEL COSTS	\$ -	-	-	-	-	-	-	-	-	-	-
19 OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
20 EMPLOYEE SERVICE AWARDS	\$ 2	10	10	10	11	11	11	11	11	12	12
21 EMPLOYEE PARKING	\$ 679	1,358	1,385	1,413	1,441	1,470	1,499	1,529	1,560	1,591	1,623
22 SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
23 RETIREMENT SICK LEAVE PMT	\$ 8	30	31	31	32	32	33	34	34	35	36
24 POST EMPLOYMENT BENEFIT	\$ 1	-	-	-	-	-	-	-	-	-	-
25 CONSTRUCTION MATERIALS	\$ 300	300	308	315	323	331	339	348	357	366	375
26 OFFICE SUPPLIES	\$ 1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
27 PRINTING	\$ -	525	538	552	565	580	594	609	624	640	656
28 POSTAGE	\$ -	577	591	606	621	637	653	669	686	703	721
29 BOOKS & SUBSCRIPTIONS	\$ -	-	-	-	-	-	-	-	-	-	-
30 DATA PROC & ELECTRONIC	\$ -	-	-	-	-	-	-	-	-	-	-
31 PHOTOGRAPHY SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
32 FUEL OIL & LUBRICANTS	\$ 1,300	1,300	1,333	1,366	1,400	1,435	1,471	1,508	1,545	1,584	1,624
33 JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
34 FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
35 MISCELLANEOUS	\$ 125	250	256	263	269	276	283	290	297	305	312
36 PARTS-FLEET MAINTENANCE	\$ 1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
37 EQUIPMENT PARTS	\$ 200	200	205	210	215	221	226	232	238	244	250
38 INSTRUMENTS & APPARATUS	\$ 100	100	103	105	108	110	113	116	119	122	125
39 UNIFORMS	\$ -	100	103	105	108	110	113	116	119	122	125
40 SAFETY EQUIPMENT	\$ -	250	256	263	269	276	283	290	297	305	312

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
41	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
42	COMPUTER/ELECTRONIC ITEMS	\$ 1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
43	TRAVEL	\$ 1,425	250	250	250	250	250	250	250	250	250	250
44	EDUCATION & TRAINING MATS	\$ 2,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
45	REGISTRATION & TUITION	\$ 1,289	475	475	475	475	475	475	475	475	475	475
46	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
47	MAIL SERVICE & PRINT SHOP	\$ -	-	-	-	-	-	-	-	-	-	-
48	PUBLIC COMMUNICATIONS FEE	\$ 3,964	5,141	5,295	5,454	5,618	5,786	5,960	6,139	6,323	6,512	6,708
49	WEB DESIGN/MAINT CHRGS	\$ -	-	-	-	-	-	-	-	-	-	-
50	COMPUTER REPLACEMENT COST	\$ -	-	-	-	-	-	-	-	-	-	-
51	IT SUPPORT & MAINTENANCE	\$ 100	100	103	106	109	113	116	119	123	127	130
52	I.S. PC & PRINTER MAINT.	\$ -	-	-	-	-	-	-	-	-	-	-
53	JANITORIAL SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
54	GENERAL ADMINISTRATIVE FE	\$ 108,301	108,236	111,483	114,828	118,272	121,821	125,475	129,239	133,117	137,110	141,223
55	UTILITY ACCTS & BILLING	\$ 36,795	30,953	31,882	32,838	33,823	34,838	35,883	36,960	38,068	39,210	40,387
56	GIS FEE	\$ 17,236	5,749	5,921	6,099	6,282	6,471	6,665	6,865	7,071	7,283	7,501
57	SELF INSURANCE CHRGS	\$ 2,314	4,453	4,587	4,724	4,866	5,012	5,162	5,317	5,477	5,641	5,810
58	EMP HEALTH/WEELLNESS FEE	\$ 1,714	2,358	2,429	2,502	2,577	2,654	2,734	2,816	2,900	2,987	3,077
59	CITY UNIVERSITY	\$ 997	1,059	1,091	1,123	1,157	1,192	1,228	1,265	1,302	1,342	1,382
60	BLDG. MAINTENANCE-REGULAR	\$ -	-	-	-	-	-	-	-	-	-	-
61	BUILDING UTILITY CHARGES	\$ -	-	-	-	-	-	-	-	-	-	-
62	TELEPHONE	\$ 474	440	462	485	509	535	562	590	619	650	683
63	WIRELESS COMMUNICATIONS	\$ 400	400	420	441	463	486	511	536	563	591	621
64	LEGAL FEES	\$ 5,000	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
65	CONSULTING FEES	\$ -	500	515	530	546	563	580	597	615	633	652
66	DUES	\$ 250	350	361	371	382	394	406	418	430	443	457
67	PUBLISHING & ADVERTISING	\$ -	75	77	80	82	84	87	90	92	95	98
68	RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
69	EQUIPMENT RENTALS	\$ 3,000	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
70	CITY VEHICLE PARKING	\$ 679	679	699	720	742	764	787	811	835	860	886
71	Pool Billing-Fleet Ops	\$ -	-	-	-	-	-	-	-	-	-	-
72	MAINTENANCE AGREEMENTS	\$ 10,875	10,875	11,201	11,537	11,883	12,240	12,607	12,985	13,375	13,776	14,189
73	VEHICLE MAINTENANCE	\$ 500	580	597	615	634	653	672	693	713	735	757
74	EQUIPMENT MAINTENANCE	\$ -	-	-	-	-	-	-	-	-	-	-
75	VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
76	LICENSE & CERT. REIMBURSE	\$ -	-	-	-	-	-	-	-	-	-	-
77	MISCELLANEOUS CONTRACTUAL	\$ -	-	-	-	-	-	-	-	-	-	-
78	TAXES	\$ -	-	-	-	-	-	-	-	-	-	-
79	BANK & PAYING AGENT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
80	DAMAGE CLAIMS	\$ -	-	-	-	-	-	-	-	-	-	-

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
81	BAD DEBT EXPENSE	\$ 5,514	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
82	MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
83	2008B S.O. Bonds	\$ 61,053	61,053	61,053	61,053	61,053	61,053	61,053	61,053	61,053	61,053	61,053
84	CAPITAL PROJECTS-GEN GOV	\$ 9,266	-	-	-	-	-	-	-	-	-	-
85	TRANSFERS	\$ -	-	-	-	-	-	-	-	-	-	-
86	BANK & PAYING AGENT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
87	LOSS ON DISPOSAL ASSETS	\$ -	-	-	-	-	-	-	-	-	-	-
88	DEPRECIATION	\$ -	-	-	-	-	-	-	-	-	-	-
89	AUTOS	\$ -	-	-	-	-	-	-	-	-	-	-
90	TRUCKS	\$ -	-	-	-	-	-	-	-	-	-	-
91	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
92	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
93	COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
94	SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
95	FTE Transfer Adjustment	\$ -	-	362,000	374,670	387,783	401,356	415,403	429,942	444,990	460,565	476,685
96	Sub-Total Engineering Expense	\$ 326,225	290,851	659,372	678,762	698,802	719,515	740,923	763,052	785,927	809,574	834,022
97	Education Expense											
98	PERMANENT POSITIONS	\$ 41,295	42,353	43,200	44,064	44,945	45,844	46,761	47,696	48,650	49,623	50,616
99	TEMPORARY POSITIONS	\$ -	-	-	-	-	-	-	-	-	-	-
100	DEFERRED COMP MATCH	\$ 512	847	864	881	899	917	935	954	973	992	1,012
101	CELL PHONE ALLOWANCE	\$ 255	360	367	375	382	390	397	405	414	422	430
102	OVERTIME	\$ -	-	-	-	-	-	-	-	-	-	-
103	SOCIAL SECURITY	\$ 3,182	3,267	3,332	3,399	3,467	3,536	3,607	3,679	3,753	3,828	3,904
104	LAGERS	\$ 6,938	7,031	7,172	7,315	7,461	7,611	7,763	7,918	8,076	8,238	8,403
105	DISABILITY INSURANCE	\$ 129	131	134	136	139	142	145	148	150	153	157
106	EMPLOYEE HEALTH INSURANCE	\$ 5,089	5,133	5,646	6,211	6,832	7,515	8,267	9,093	10,003	11,003	12,103
107	LIFE INSURANCE	\$ 59	60	61	62	64	65	66	68	69	70	72
108	OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
109	EMPLOYEE SERVICE AWARDS	\$ 32	37	38	38	39	40	41	42	43	43	44
110	EMPLOYEE PARKING	\$ -	-	-	-	-	-	-	-	-	-	-
111	SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
112	RETIREMENT SICK LEAVE PMT	\$ 110	110	112	114	117	119	121	124	126	129	131
113	POST EMPLOYMENT BENEFIT	\$ 12	-	-	-	-	-	-	-	-	-	-
114	CONSTRUCTION MATERIALS	\$ 18,560	26,663	27,330	28,013	28,713	29,431	30,167	30,921	31,694	32,486	33,298
115	OFFICE SUPPLIES	\$ 200	100	103	105	108	110	113	116	119	122	125
116	PRINTING	\$ 200	200	205	210	215	221	226	232	238	244	250
117	POSTAGE	\$ -	-	-	-	-	-	-	-	-	-	-
118	BOOKS & SUBSCRIPTIONS	\$ -	-	-	-	-	-	-	-	-	-	-
119	HORTICULTURAL SUPPLIES	\$ 500	2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122
120	PHOTOGRAPHY SUPPLIES	\$ 700	200	205	210	215	221	226	232	238	244	250

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
121	JANITORIAL SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
122	JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
123	MEDICAL SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
124	FOOD	\$ 200	100	103	105	108	110	113	116	119	122	125
125	MISCELLANEOUS	\$ 3,500	400	410	420	431	442	453	464	475	487	500
126	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
127	TOOLS	\$ 600	100	103	105	108	110	113	116	119	122	125
128	CLOTHING	\$ -	-	-	-	-	-	-	-	-	-	-
129	SAFETY EQUIPMENT	\$ 100	100	103	105	108	110	113	116	119	122	125
130	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
131	COMPUTER/ELECTRONIC ITEMS	\$ 950	300	308	315	323	331	339	348	357	366	375
132	TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
133	EDUCATION & TRAINING MATS	\$ 1,226	620	620	620	620	620	620	620	620	620	620
134	REGISTRATION & TUITION	\$ -	25	25	25	25	25	25	25	25	25	25
135	MAIL SERVICE & PRINT SHOP	\$ -	-	-	-	-	-	-	-	-	-	-
136	WEB DESIGN/MAINT CHRGS	\$ -	-	-	-	-	-	-	-	-	-	-
137	IT SUPPORT & MAINTENANCE	\$ -	-	-	-	-	-	-	-	-	-	-
138	I.S. PC & PRINTER MAINT.	\$ -	-	-	-	-	-	-	-	-	-	-
139	TELEPHONE	\$ -	-	-	-	-	-	-	-	-	-	-
140	REFUSE	\$ 300	300	315	331	347	365	383	402	422	443	465
141	WIRELESS COMMUNICATIONS	\$ 345	345	362	380	399	419	440	462	485	510	535
142	RECORDS MANAGEMENT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
143	DUES	\$ 15	15	15	16	16	17	17	18	18	19	20
144	PUBLISHING & ADVERTISING	\$ 1,400	-	-	-	-	-	-	-	-	-	-
145	RENTALS	\$ -	350	361	371	382	394	406	418	430	443	457
146	EQUIPMENT RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
147	Pool Billing-Fleet Ops	\$ -	-	-	-	-	-	-	-	-	-	-
148	MONTHLY AUTO REIMBURSEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
149	LICENSE & CERT. REIMBURSE	\$ -	-	-	-	-	-	-	-	-	-	-
150	NONCONTRACTUAL SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
151	MISCELLANEOUS CONTRACTUAL	\$ 5,100	100	103	106	109	113	116	119	123	127	130
152	EQUIPMENT PARTS	\$ 470	-	-	-	-	-	-	-	-	-	-
153	Sub-Total Education Expense	\$ 91,979	91,747	94,157	96,661	99,266	101,977	104,803	107,751	110,830	114,049	117,419
154	Field Operations Expense											
155	PERMANENT POSITIONS	\$ 160,011	256,219	261,343	266,570	271,902	277,340	282,886	288,544	294,315	300,201	306,205
156	TEMPORARY POSITIONS	\$ 24,000	-	-	-	-	-	-	-	-	-	-
157	HOLIDAY PAY TEMP	\$ -	-	-	-	-	-	-	-	-	-	-
158	SHIFT DIFFERENTIAL	\$ -	-	-	-	-	-	-	-	-	-	-
159	STEP UP PAY	\$ 150	300	306	312	318	325	331	338	345	351	359
160	MEAL ALLOWANCES	\$ 1,817	2,832	2,889	2,946	3,005	3,065	3,127	3,189	3,253	3,318	3,385

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
161	DEFERRED COMP MATCH	\$ 2,297	5,144	5,247	5,352	5,459	5,568	5,679	5,793	5,909	6,027	6,148
162	CELL PHONE ALLOWANCE	\$ 13	-	-	-	-	-	-	-	-	-	-
163	JEAN ALLOWANCE	\$ 1,008	2,352	2,399	2,447	2,496	2,546	2,597	2,649	2,702	2,756	2,811
164	OVERTIME	\$ 288	390	398	406	414	422	431	439	448	457	466
165	STANDBY PAY	\$ 1,956	-	-	-	-	-	-	-	-	-	-
166	SICK LEAVE BUY BACK	\$ 2,048	989	1,009	1,029	1,050	1,071	1,092	1,114	1,136	1,159	1,182
167	NON-ACCTBLE AUTO ALLOW	\$ 725	600	612	624	637	649	662	676	689	703	717
168	SOCIAL SECURITY	\$ 14,577	20,057	20,458	20,867	21,285	21,710	22,145	22,587	23,039	23,500	23,970
169	UNEMPLOYMENT	\$ 500	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
170	LAGERS	\$ 26,778	43,386	44,254	45,139	46,042	46,962	47,902	48,860	49,837	50,834	51,850
171	DISABILITY INSURANCE	\$ 514	794	810	826	843	859	877	894	912	930	949
172	EMPLOYEE HEALTH INSURANCE	\$ 24,518	42,724	46,996	51,696	56,866	62,552	68,807	75,688	83,257	91,583	100,741
173	LIFE INSURANCE	\$ 162	239	244	249	254	259	264	269	275	280	286
174	MISC PERSONNEL COSTS	\$ -	-	-	-	-	-	-	-	-	-	-
175	OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
176	EMPLOYEE SERVICE AWARDS	\$ 166	192	196	200	204	208	212	216	221	225	229
177	SAFETY AWARDS	\$ -	-	-	-	-	-	-	-	-	-	-
178	RETIREMENT SICK LEAVE PMT	\$ 572	572	583	595	607	619	632	644	657	670	684
179	POST EMPLOYMENT BENEFIT	\$ 61	-	-	-	-	-	-	-	-	-	-
180	CONSTRUCTION MATERIALS	\$ 83,000	76,616	78,531	80,495	82,507	84,570	86,684	88,851	91,072	93,349	95,683
181	OFFICE SUPPLIES	\$ 405	405	415	426	436	447	458	470	481	493	506
182	PRINTING	\$ -	-	-	-	-	-	-	-	-	-	-
183	POSTAGE	\$ -	-	-	-	-	-	-	-	-	-	-
184	BOOKS & SUBSCRIPTIONS	\$ -	-	-	-	-	-	-	-	-	-	-
185	HORTICULTURAL SUPPLIES	\$ 3,475	3,475	3,562	3,651	3,742	3,836	3,932	4,030	4,131	4,234	4,340
186	PHOTOGRAPHY SUPPLIES	\$ 50	50	51	53	54	55	57	58	59	61	62
187	FUEL OIL & LUBRICANTS	\$ 23,920	23,920	24,518	25,131	25,759	26,403	27,063	27,740	28,433	29,144	29,873
188	JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
189	MEDICAL SUPPLIES	\$ 500	500	513	525	538	552	566	580	594	609	624
190	FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
191	MISCELLANEOUS	\$ 640	640	656	672	689	706	724	742	761	780	799
192	PARTS-FLEET MAINTENANCE	\$ 25,000	20,735	21,253	21,785	22,329	22,888	23,460	24,046	24,647	25,264	25,895
193	EQUIPMENT PARTS	\$ 90	-	-	-	-	-	-	-	-	-	-
194	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
195	TOOLS	\$ 3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
196	UNIFORMS	\$ 900	1,120	1,148	1,177	1,206	1,236	1,267	1,299	1,331	1,365	1,399
197	CLOTHING	\$ 750	850	871	893	915	938	962	986	1,010	1,036	1,062
198	SAFETY EQUIPMENT	\$ 1,897	2,347	2,406	2,466	2,527	2,591	2,655	2,722	2,790	2,860	2,931
199	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
200	COMPUTER/ELECTRONIC ITEMS	\$ 3,810	7,900	8,098	8,300	8,507	8,720	8,938	9,162	9,391	9,625	9,866

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
201	TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
202	EDUCATION & TRAINING MATS	\$ 270	270	270	270	270	270	270	270	270	270	270
203	REGISTRATION & TUITION	\$ 263	263	263	263	263	263	263	263	263	263	263
204	SMALL DOLLAR TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
205	COMPUTER REPLACEMENT COST	\$ 181	261	269	277	285	294	303	312	321	331	341
206	IT SUPPORT & MAINTENANCE	\$ -	-	-	-	-	-	-	-	-	-	-
207	I.S. PC & PRINTER MAINT.	\$ -	-	-	-	-	-	-	-	-	-	-
208	SELF INSURANCE CHRGS	\$ 32,447	37,594	38,722	39,883	41,080	42,312	43,582	44,889	46,236	47,623	49,052
209	TELEPHONE	\$ -	-	-	-	-	-	-	-	-	-	-
210	REFUSE	\$ 3,600	1,800	1,890	1,985	2,084	2,188	2,297	2,412	2,533	2,659	2,792
211	WIRELESS COMMUNICATIONS	\$ 2,870	2,870	3,014	3,164	3,322	3,489	3,663	3,846	4,038	4,240	4,452
212	LEGAL FEES	\$ -	-	-	-	-	-	-	-	-	-	-
213	EQUIPMENT RENTALS	\$ 5,331	5,331	5,491	5,656	5,825	6,000	6,180	6,365	6,556	6,753	6,956
214	Pool Billing-Fleet Ops	\$ 100	-	-	-	-	-	-	-	-	-	-
215	MAINTENANCE AGREEMENTS	\$ 3,800	3,800	3,914	4,031	4,152	4,277	4,405	4,537	4,674	4,814	4,958
216	VEHICLE MAINTENANCE	\$ 19,490	22,608	23,286	23,985	24,704	25,446	26,209	26,995	27,805	28,639	29,498
217	EQUIPMENT MAINTENANCE	\$ 100	-	-	-	-	-	-	-	-	-	-
218	VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
219	LICENSE & CERT. REIMBURSE	\$ 300	300	309	318	328	338	348	358	369	380	391
220	NONCONTRACTUAL SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
221	MISCELLANEOUS CONTRACTUAL	\$ 120,000	77,748	80,080	82,483	84,957	87,506	90,131	92,835	95,620	98,489	101,444
222	AUTOS	\$ -	-	-	-	-	-	-	-	-	-	-
223	TRUCKS	\$ -	77,100	-	-	-	-	-	-	-	-	-
224	MACHINE TOOLS & IMPLEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
225	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
226	SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
227	Sub-Total Operations Expense	\$ 598,350	749,293	691,368	711,338	732,154	753,874	776,558	800,274	825,096	851,102	878,379
227	CIP Expense											
228	PERMANENT POSITIONS	\$ 3,157	-	-	-	-	-	-	-	-	-	-
229	TEMPORARY POSITIONS	\$ -	-	-	-	-	-	-	-	-	-	-
230	SHIFT DIFFERENTIAL	\$ -	-	-	-	-	-	-	-	-	-	-
231	STEP UP PAY	\$ -	-	-	-	-	-	-	-	-	-	-
232	MEAL ALLOWANCES	\$ 15	-	-	-	-	-	-	-	-	-	-
233	DEFERRED COMP MATCH	\$ 36	-	-	-	-	-	-	-	-	-	-
234	JEAN ALLOWANCE	\$ -	-	-	-	-	-	-	-	-	-	-
235	OVERTIME	\$ 27	-	-	-	-	-	-	-	-	-	-
236	STANDBY PAY	\$ -	-	-	-	-	-	-	-	-	-	-
237	PREMIUM VACATION	\$ -	-	-	-	-	-	-	-	-	-	-
238	PREMIUM HOLIDAY	\$ -	-	-	-	-	-	-	-	-	-	-
239	SICK LEAVE BUY BACK	\$ -	-	-	-	-	-	-	-	-	-	-
240	NON-ACCTBLE AUTO ALLOW	\$ 3	-	-	-	-	-	-	-	-	-	-

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
241	SOCIAL SECURITY	\$ 243	-	-	-	-	-	-	-	-	-	-
242	UNEMPLOYMENT	\$ -	-	-	-	-	-	-	-	-	-	-
243	RAILROAD TAX	\$ -	-	-	-	-	-	-	-	-	-	-
244	LAGERS	\$ 544	-	-	-	-	-	-	-	-	-	-
245	POLICE & FIRE PENSION	\$ -	-	-	-	-	-	-	-	-	-	-
246	DISABILITY INSURANCE	\$ 10	-	-	-	-	-	-	-	-	-	-
247	WORKERS COMPENSATION	\$ -	-	-	-	-	-	-	-	-	-	-
248	EMPLOYEE HEALTH INSURANCE	\$ 182	-	-	-	-	-	-	-	-	-	-
249	LIFE INSURANCE	\$ (5)	-	-	-	-	-	-	-	-	-	-
250	OTHER BENEFITS	\$ -	-	-	-	-	-	-	-	-	-	-
251	EMPLOYEE PARKING	\$ -	-	-	-	-	-	-	-	-	-	-
252	RETIREMENT SICK LEAVE PMT	\$ -	-	-	-	-	-	-	-	-	-	-
253	CONSTRUCTION MATERIALS	\$ -	-	-	-	-	-	-	-	-	-	-
254	OFFICE SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
255	PRINTING	\$ -	-	-	-	-	-	-	-	-	-	-
256	POSTAGE	\$ -	-	-	-	-	-	-	-	-	-	-
257	HORTICULTURAL SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
258	PHOTOGRAPHY SUPPLIES	\$ 100	-	-	-	-	-	-	-	-	-	-
259	JANITORIAL SUPPLIES	\$ -	-	-	-	-	-	-	-	-	-	-
260	FUEL OIL & LUBRICANTS	\$ -	-	-	-	-	-	-	-	-	-	-
261	JOB SITE MEALS 19-100	\$ -	-	-	-	-	-	-	-	-	-	-
262	FOOD	\$ -	-	-	-	-	-	-	-	-	-	-
263	MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
264	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
265	TOOLS	\$ -	-	-	-	-	-	-	-	-	-	-
266	ITEMS FOR RESALE	\$ -	-	-	-	-	-	-	-	-	-	-
267	UNIFORMS	\$ -	-	-	-	-	-	-	-	-	-	-
268	CLOTHING	\$ -	-	-	-	-	-	-	-	-	-	-
269	SAFETY EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
270	JOB SITE MEALS	\$ -	-	-	-	-	-	-	-	-	-	-
271	COMPUTER/ELECTRONIC ITEMS	\$ -	-	-	-	-	-	-	-	-	-	-
272	OTHER MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
273	TRAVEL	\$ -	-	-	-	-	-	-	-	-	-	-
274	ELECTRIC	\$ -	-	-	-	-	-	-	-	-	-	-
275	LEGAL FEES	\$ 108	-	-	-	-	-	-	-	-	-	-
276	ENGINEERING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
277	FINANCIAL FEES	\$ -	-	-	-	-	-	-	-	-	-	-
278	CONSULTING FEES	\$ -	-	-	-	-	-	-	-	-	-	-
279	RECORDS MANAGEMENT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
280	MEDICAL SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-

STORMWATER UTILITY RATE STUDY

APPENDIX A

Projection of Cash Outflows

Schedule 5

		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
281	OTHER PROFESSIONAL FEES	\$ -	-	-	-	-	-	-	-	-	-	-
282	DUES	\$ -	-	-	-	-	-	-	-	-	-	-
283	PUBLISHING & ADVERTISING	\$ -	-	-	-	-	-	-	-	-	-	-
284	RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
285	BUILDING RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
286	EQUIPMENT RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
287	LAND RENTALS	\$ -	-	-	-	-	-	-	-	-	-	-
288	VEHICLE SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
289	NONCONTRACTUAL SERVICES	\$ -	-	-	-	-	-	-	-	-	-	-
290	MISCELLANEOUS CONTRACTUAL	\$ 159,280	-	-	-	-	-	-	-	-	-	-
291	REFUNDS	\$ -	-	-	-	-	-	-	-	-	-	-
292	DAMAGE CLAIMS	\$ 6,300	-	-	-	-	-	-	-	-	-	-
293	CONTINGENCY	\$ -	-	-	-	-	-	-	-	-	-	-
294	MISCELLANEOUS	\$ -	-	-	-	-	-	-	-	-	-	-
295	LAND	\$ -	-	-	-	-	-	-	-	-	-	-
296	BUILDING & STRUCTURES	\$ -	-	-	-	-	-	-	-	-	-	-
297	CAPITAL IMPR TO BUILDINGS	\$ -	-	-	-	-	-	-	-	-	-	-
298	AIR EASEMENTS	\$ -	-	-	-	-	-	-	-	-	-	-
299	STREETS	\$ -	-	-	-	-	-	-	-	-	-	-
300	FURNITURE	\$ -	-	-	-	-	-	-	-	-	-	-
301	OFFICE EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
302	MACHINE TOOLS & IMPLEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
303	INSTRUMENTS & APPARATUS	\$ -	-	-	-	-	-	-	-	-	-	-
304	COMPUTER EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
305	COMMUNICATIONS EQUIPMENT	\$ -	-	-	-	-	-	-	-	-	-	-
306	SOFTWARE	\$ -	-	-	-	-	-	-	-	-	-	-
307	TRAFFIC SIGNALS & SIGNS	\$ -	-	-	-	-	-	-	-	-	-	-
308	Sub-Total CIP Expense	\$ 170,000	-	-	-	-	-	-	-	-	-	-
309	Additional Expenditures											
310	Fleet Replacement	\$ -	30,714	280,714	-	99,980	-	184,724	25,000	121,000	-	-
311	Future FTE Additions	\$ -	-	93,150	192,821	199,569	309,831	427,567	442,532	572,526	711,077	735,965
312	New Vehicles	\$ -	-	72,000	-	-	-	-	-	-	-	-
313	Total Additional Expenditures	\$ -	30,714	445,864	192,821	299,549	309,831	612,291	467,532	693,526	711,077	735,965
314	Debt Service Expenditures											
315	Cumulative Annual New Debt Service	\$0	-	-	172,122	284,637	767,293	1,038,062	1,513,367	1,761,211	2,143,823	2,343,334
316	TOTAL CASH OUTFLOWS	\$ 1,186,554	1,162,605	1,890,761	1,851,704	2,114,408	2,652,490	3,272,637	3,651,976	4,176,589	4,629,626	4,909,118

Additional Stormwater FTEs

Schedule 5A

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Cost per FTE ¹	\$0	\$45,000	\$46,575	\$48,205	\$49,892	\$51,639	\$53,446	\$55,316	\$57,253	\$59,256	\$61,330
Cumulative New FTE	0	0	2	4	4	6	8	8	10	12	12
Annual Cost of New FTEs	\$0	\$0	\$93,150	\$192,821	\$199,569	\$309,831	\$427,567	\$442,532	\$572,526	\$711,077	\$735,965

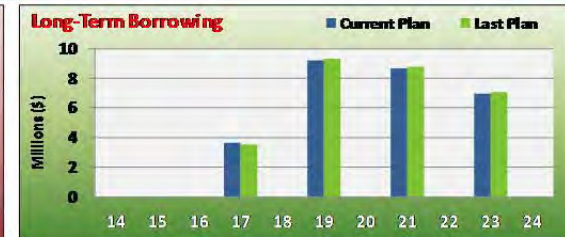
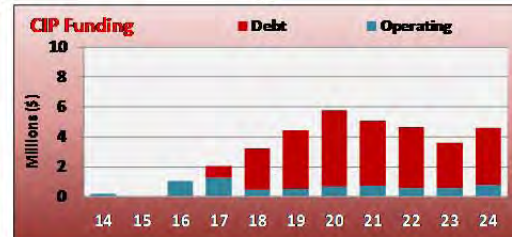
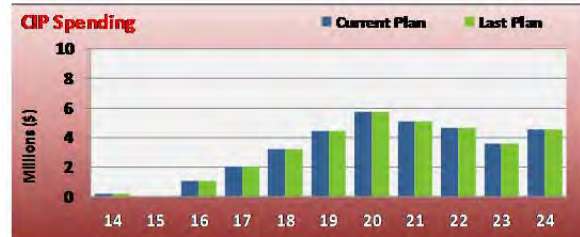
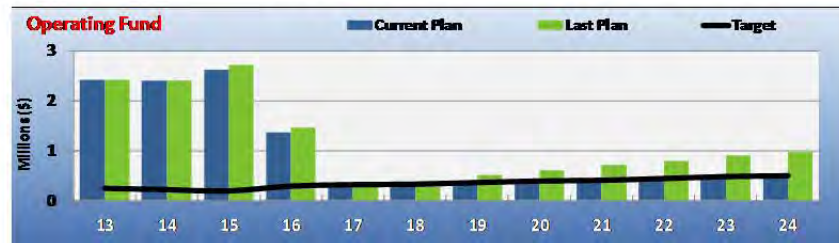
(1) Assumed annual escalation factor of 3.5% is applied to cost per FTE in FY 2016 through the end of the projection period.

FAMS - Control Panel

Schedule 6

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

SAVE	CALC	ROLL	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Cumulative Change	
Override ►					25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%	FY 2019	FY 2024
Residential Rate Increases			0.00%	0.00%	25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%	144.44%	317.04%
Last Plan			0.00%	0.00%	25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%	144.44%	317.04%
Override ►					25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%	FY 2019	FY 2024
Non-Residential Rate Increases			0.00%	0.00%	25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%	144.00%	315.00%
Last Plan			0.00%	0.00%	25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%	144.00%	315.00%
Rate Covenant						2.70	3.19	1.80	1.94	1.53	1.45	1.31	1.37	PS FY15 ►	100.0%
Last Plan						2.83	3.31	1.82	1.95	1.53	1.45	1.30	1.36	OMV FY15 ►	100.0%
CIP \$ Redistribution ►			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	OMF FY15 ►	100.0%
CIP Execution % ►			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	Elasticity	0.0%
Operating Reserve Mo ►			2	2	2	2	2	2	2	2	2	2	2	SW FTE Tr?	Y
Annual Borrowing (000s)						\$ 763	\$ 2,788	\$ 3,942	\$ 5,067	\$ 4,376	\$ 4,093	\$ 3,024	\$ 3,793		
Residential Charge			\$1.35	1.35	1.69	2.11	2.64	3.30	4.13	4.46	4.82	5.21	5.63		
Last Plan			\$1.35	1.35	1.69	2.11	2.64	3.30	4.13	4.46	4.82	5.21	5.63		
Non-Residential Charge			\$4.00	4.00	5.00	6.25	7.81	9.76	12.20	13.18	14.23	15.37	16.60		
Last Plan			\$4.00	4.00	5.00	6.25	7.81	9.76	12.20	13.18	14.23	15.37	16.60	Check	\$ -



STORMWATER UTILITY RATE STUDY

APPENDIX A

Forecast of Net Revenues and Debt Service Coverage

Schedule 7

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
1	Rate Revenue Subject to Growth & Rate Adjustments												
2	Rate Revenue	\$	1,091,100	1,091,100	1,112,944	1,418,485	1,807,238	2,301,712	2,930,470	3,729,750	4,100,126	4,505,891	4,950,339
3	Additional Rate Revenue From Growth	\$	-	21,844	21,844	27,305	34,131	42,664	53,330	66,663	71,996	77,756	83,976
4	Proposed Rate Adjustments		0.00%	0.00%	25.00%	25.00%	25.00%	25.00%	25.00%	8.00%	8.00%	8.00%	8.00%
5	Additional Rate Revenue From Rate Adjustment	\$	-	-	283,697	361,448	460,342	586,094	745,950	303,713	333,770	366,692	402,745
6	Total Rate Revenue Subject to Growth & Rate Adjustments	\$	1,091,100	1,112,944	1,418,485	1,807,238	2,301,712	2,930,470	3,729,750	4,100,126	4,505,891	4,950,339	5,437,060
7	Plus: Other Operating Revenues												
8	Other Operating Revenues	\$	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612	272,612
9	Equals: Total Operating Revenues	\$	1,363,712	1,385,556	1,691,097	2,079,850	2,574,324	3,203,082	4,002,362	4,372,738	4,778,503	5,222,951	5,709,672
10	Less: Operating & Maintenance Expenses												
11	Personal Services	\$	(371,040)	(469,642)	(938,129)	(1,064,467)	(1,099,040)	(1,238,358)	(1,386,459)	(1,433,184)	(1,596,426)	(1,769,816)	(1,831,240)
12	Operating Expenses	\$	(745,195)	(524,096)	(538,866)	(554,062)	(569,698)	(585,786)	(602,340)	(619,373)	(636,899)	(654,934)	(673,491)
13	Equals: Net Operating Income	\$	247,477	391,818	214,103	461,321	905,585	1,378,938	2,013,563	2,320,181	2,545,178	2,798,201	3,204,940
14	Plus: Non-Operating Revenues/(Expenses)												
15	Non-Operating Revenue	\$	31,783	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650
16	Equals: Net Income	\$	279,260	394,468	216,753	463,971	908,235	1,381,588	2,016,213	2,322,831	2,547,828	2,800,851	3,207,590
17	Senior-Lien Debt Service Coverage Test												
18	Existing Debt Service	\$	-	-	-	-	-	-	-	-	-	-	-
19	Cumulative New Debt Service	\$	-	-	-	172,122	284,637	767,293	1,038,062	1,513,367	1,761,211	2,143,823	2,343,334
20	Total Senior-Lien Debt Service	\$	-	-	-	172,122	284,637	767,293	1,038,062	1,513,367	1,761,211	2,143,823	2,343,334
21	Debt Service Coverage: Test 1 (Net Revenues Only)		Required 1.10	Planning 1.25	-	-	2.70	3.19	1.80	1.94	1.53	1.45	1.31
22	Cash Flow Test												
23	Net Income Available For Debt Service	\$	279,260	394,468	216,753	463,971	908,235	1,381,588	2,016,213	2,322,831	2,547,828	2,800,851	3,207,590
24	Less: Transfers Out	\$	(70,319)	(61,053)	(61,053)	(61,053)	(61,053)	(61,053)	(61,053)	(61,053)	(61,053)	(61,053)	(61,053)
25	Less: Debt Service Payments	\$	-	-	-	(172,122)	(284,637)	(767,293)	(1,038,062)	(1,513,367)	(1,761,211)	(2,143,823)	(2,343,334)
26	Less: Minor Capital Outlay	\$	-	(107,814)	(352,714)	-	(99,980)	-	(184,724)	(25,000)	(121,000)	-	-
27	Net Cash Flow	\$	208,941	225,601	(197,014)	230,796	462,565	553,241	732,375	723,412	604,564	595,975	803,204
28	Working Capital Reserve Test												
29	Balance At Beginning Of Fiscal Year	\$	2,415,476	2,404,417	2,630,018	1,361,804	323,706	333,748	364,829	397,760	410,511	446,665	484,950
30	Plus: Cash Flow Surplus	\$	208,941	225,601	-	230,796	462,565	553,241	732,375	723,412	604,564	595,975	803,204
31	Less: Reserve Fund Balance Used For Cash Flow Deficit	\$	-	-	(197,014)	-	-	-	-	-	-	-	-
32	Less: Projects Designated To Be Paid With Cash	\$	-	-	(103,000)	(238,725)	(245,925)	(253,350)	(260,775)	(268,650)	(276,750)	(285,075)	(293,625)
33	Less: Projects Be Paid With Reserve Balance (Non-Specified)	\$	(220,000)	-	(968,200)	(1,030,169)	(206,598)	(268,810)	(438,669)	(442,010)	(291,660)	(272,615)	(493,582)
34	Balance At End Of Fiscal Year	\$	2,404,417	2,630,018	1,361,804	323,706	333,748	364,829	397,760	410,511	446,665	484,950	500,946
35	Minimum Working Capital Reserve Target	\$	223,247	198,748	295,399	323,706	333,748	364,829	397,760	410,511	446,665	484,950	500,946
36	Excess (Deficiency) of Working Capital to Target	\$	2,181,170	2,431,270	1,066,405	-	-	-	-	-	-	-	-

STORMWATER UTILITY RATE STUDY

APPENDIX A

Capital Project Funding Summary

Schedule 8

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
DEBT PROCEEDS	\$ -	-	-	762,921	2,788,222	3,942,430	5,067,161	4,375,780	4,093,290	3,024,119	3,793,343
REVENUE FUND	\$ 220,000	-	968,200	1,030,169	206,598	268,810	438,669	442,010	291,660	272,615	493,582
PROJECTS DESIGNATED TO BE PAID WITH CASH	\$ -	-	103,000	238,725	245,925	253,350	260,775	268,650	276,750	285,075	293,625
Total CIP Spending	\$ 220,000	-	1,071,200	2,031,815	3,240,745	4,464,590	5,766,605	5,086,440	4,661,700	3,581,809	4,580,550
Total CIP Input	\$ 220,000	-	1,071,200	2,031,815	3,240,745	4,464,590	5,766,605	5,086,440	4,661,700	3,581,809	4,580,550
Variance	\$ -	-	-	-	-	-	-	-	-	-	-

STORMWATER UTILITY RATE STUDY

APPENDIX A

Long-Term Borrowing Projections

Schedule 9

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Term (Years)		20	20	20	20	20	20	20	20	20	20	20
Interest Rate		4.00%	4.25%	4.50%	4.75%	5.00%	5.25%	5.50%	5.50%	5.50%	5.50%	5.50%
Sources of Funds												
Par Amount		\$ -	-	-	3,623,615	-	9,193,459	-	8,641,908	-	6,956,593	-
Uses of Funds												
Proceeds		\$ -	-	-	3,551,142	-	9,009,590	-	8,469,070	-	6,817,461	-
Cost of Issuance	2.00% of Par	\$ -	-	-	72,472	-	183,869	-	172,838	-	139,132	-
Underwriter's Discount	\$0.00 per \$1,000	\$ -	-	-	-	-	-	-	-	-	-	-
Bond Insurance	0 times total Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	0 Years Interest	\$ -	-	-	-	-	-	-	-	-	-	-
Debt Service Surety	0.00% of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve	0 Years of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Other Costs		\$ -	-	-	-	-	-	-	-	-	-	-
Total Uses		\$ -	-	-	3,623,615	-	9,193,459	-	8,641,908	-	6,956,593	-
1 Year Interest		\$ -	-	-	172,122	-	482,657	-	475,305	-	382,613	-
Annual Debt Service		\$ -	-	-	284,637	-	753,425	-	723,149	-	582,123	-
Total Debt Service		\$ -	-	-	5,692,733	-	15,068,499	-	14,462,981	-	11,642,461	-
Required Proceeds for Capital Funding		\$0	-	-	762,921	2,788,222	3,942,430	5,067,161	4,375,780	4,093,290	3,024,119	3,793,343
Cumulative Annual New Debt Service ⁽¹⁾		\$0	-	-	172,122	284,637	767,293	1,038,062	1,513,367	1,761,211	2,143,823	2,343,334

(1) Assumes interest-only payment due in first year of issuance.

STORMWATER UTILITY RATE STUDY

APPENDIX A

Funding Summary by Fund

Schedule 10

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
REVENUE FUND											
Balance at the Beginning of the Fiscal Year	\$ 2,415,476	2,404,417	2,630,018	1,361,804	323,706	333,748	364,829	397,760	410,511	446,665	484,950
Additional Annual Revenues	\$ 208,941	225,601	(197,014)	230,796	462,565	553,241	732,375	723,412	604,564	595,975	803,204
Less: Cash Funded Capital Projects	\$ -	-	(103,000)	(238,725)	(245,925)	(253,350)	(260,775)	(268,650)	(276,750)	(285,075)	(293,625)
Less: Payment of Debt Service	\$ -	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 2,624,417	2,630,018	2,330,004	1,353,875	540,346	633,639	836,429	852,521	738,326	757,565	994,529
Less: Restricted Funds	\$ (223,247)	(198,748)	(295,399)	(323,706)	(333,748)	(364,829)	(397,760)	(410,511)	(446,665)	(484,950)	(500,946)
Total amount Available for Projects	\$ 2,401,170	2,431,270	2,034,605	1,030,169	206,598	268,810	438,669	442,010	291,660	272,615	493,582
Amount Paid for Projects	\$ (220,000)	-	(968,200)	(1,030,169)	(206,598)	(268,810)	(438,669)	(442,010)	(291,660)	(272,615)	(493,582)
Subtotal	\$ 2,181,170	2,431,270	1,066,405	-	-	-	-	-	-	-	-
Add Back : Restricted Funds (WCR)	\$ 223,247	198,748	295,399	323,706	333,748	364,829	397,760	410,511	446,665	484,950	500,946
Plus: Interest Earnings	\$ -	-	-	-	-	-	-	-	-	-	-
Less: Interest Allocated to Cash Flow	\$ -	-	-	-	-	-	-	-	-	-	-
Balance at End of Fiscal Year	\$ 2,404,417	2,630,018	1,361,804	323,706	333,748	364,829	397,760	410,511	446,665	484,950	500,946

APPENDIX B – RATE STRUCTURE MODIFICATIONS

Supporting Schedules

The Schedules on the following pages present the supporting assumptions and results of the Rate Structure Modifications Analysis.

STORMWATER UTILITY RATE STUDY
APPENDIX B

Summary of Impervious Area by Property Use Type

Schedule 1

PU TYPE	AS_CD	Match	PU_DESC	Exempt?	Customer Class	# of Parcels	Total IA	Total # of Parcels Non- Exempt	Total IA Non- Exempt	Avg. IA Non- Exempt
	UNK	UNK	BLANK UNKNOWN	Y	NR	246	2,974,913	-	-	-
	CA	CA	Commercial Auxiliary	N	NR	340	9,811,251	340	9,811,251	28,857
	CI	CI	Commercial Improved	N	NR	1,760	57,943,365	1,760	57,943,365	32,922
HW	CI	HWCI	Commercial Improved	N	NR	4	115,822	4	115,822	28,956
SCH	CI	SCHCI	Commercial Improved	N	NR	1	32,224	1	32,224	32,224
	CV	CV	Commercial Vacant	N	NR	92	1,101,424	92	1,101,424	11,972
SCH	CV	SCHCV	Commercial Vacant	N	NR	-	-	-	-	-
	FA	FA	Farm Auxiliary	N	NR	26	34,658	26	34,658	1,333
	FI	FI	Farm Improved	N	NR	64	414,562	64	414,562	6,478
	FV	FV	Farm Vacant	N	NR	359	672,448	359	672,448	1,873
HW	FV	HWFV	Farm Vacant	N	NR	-	-	-	-	-
GOV	FV	GOVFV	Farm Vacant	N	NR	-	-	-	-	-
SCH	FV	SCHFV	Farm Vacant	N	NR	-	-	-	-	-
	RA	RA	Residential Auxiliary	N	RES	2,028	3,606,344	2,028	3,606,344	1,778
	RI	RI	Residential Improved	N	RES	40,699	104,378,540	40,699	104,378,540	2,565
HW	RI	HWRI	Residential Improved	N	RES	3	4,535	3	4,535	1,512
GOV	RI	GOVRI	Residential Improved	N	RES	2	53,228	2	53,228	26,614
	RV	RV	Residential Vacant	N	RES	2,682	4,509,933	2,682	4,509,933	1,682
HW	RV	HWRV	Residential Vacant	N	RES	-	-	-	-	-
	TI	TI	Utilities Improved	N	NR	2	86,498	2	86,498	43,249
	TV	TV	Utilities Vacant	N	NR	3	-	3	-	-
	UA	UA	Utilities Auxiliary	N	NR	9	31,608	9	31,608	3,512
GOV	UA	GOVUA	Utilities Auxiliary	N	NR	1	34,238	1	34,238	34,238
	UI	UI	Utilities Improved	N	NR	1	19,719	1	19,719	19,719
	XA	XA	Exempt Auxiliary	N	NR	683	6,320,005	683	6,320,005	9,253
HW	XA	HWXA	Exempt Auxiliary	N	NR	60	2,487,975	60	2,487,975	41,466
GOV	XA	GOVXA	Exempt Auxiliary	N	NR	47	5,456,094	47	5,456,094	116,087
SCH	XA	SCHXA	Exempt Auxiliary	N	NR	36	4,346,660	36	4,346,660	120,741
	XI	XI	Exempt improved	N	NR	471	2,688,626	471	2,688,626	5,708
HW	XI	HWXI	Exempt improved	N	NR	14	670,350	14	670,350	47,882
GOV	XI	GOVXI	Exempt improved	N	NR	12	571,589	12	571,589	47,632
SCH	XI	SCHXI	Exempt improved	N	NR	4	397,520	4	397,520	99,380
	XV	XV	Exempt Vacant	N	NR	70	1,062,145	70	1,062,145	15,173
HW	XV	HWXV	Exempt Vacant	N	NR	17	1,215,355	17	1,215,355	71,491
GOV	XV	GOVXV	Exempt Vacant	N	NR	35	792,059	35	792,059	22,630
SCH	XV	SCHXV	Exempt Vacant	N	NR	7	1,579,239	7	1,579,239	225,606
Total:						49,778	213,412,926	49,532	210,438,014	4,249

Stormwater Maximum Credit Calculation

Schedule 2

% Credit		
100%	Operation/Maintenance Related Costs	1,210,631
PS	Personnel Services	867,595
OM	Transfers & Allocated Exp.	598,545
CO	Capital Related Exp.	1,392,714
TO	Transfers & Allocated Exp.	61,053
Total Cost of Service		2,919,907
O&M as % of Total Cost of Service		41%

Include in		Proposed
Credit Calc?	Code Description	FY 2016
Engineering Expense		
Y	PS General Fund	0
Y	PS Permanent Positions	21,810
Y	PS Temporary Positions	20,400
Y	PS Holiday Pay Temp	0
Y	PS Step Up Pay	0
Y	PS Meal Allowances	0
Y	PS Deferred Comp Match	582
Y	PS Cell Phone Allowance	104
Y	PS Overtime	412
Y	PS Sick Leave Buy Back	420
Y	PS Non-Acctble Auto Allow	681
Y	PS Social Security	3,320
Y	PS Lagers	3,872
Y	PS Disability Insurance	67
Y	PS Employee Health Insurance	1,584
Y	PS Life Insurance	16
Y	PS Misc Personnel Costs	0
Y	PS Other Benefits	0
Y	PS Employee Service Awards	9
Y	PS Employee Parking	693
Y	PS Safety Awards	0
Y	PS Retirement Sick Leave Pmt	31
Y	PS Post Employment Benefit	0
Y	OMF Construction Materials	308
Y	OMF Office Supplies	1,538
Y	OMF Printing	538
Y	OMF Postage	591
Y	OMF Books & Subscriptions	0
Y	OMF Data Proc & Electronic	0
Y	OMF Photography Supplies	0

STORMWATER UTILITY RATE STUDY
APPENDIX B

Stormwater Maximum Credit Calculation

Schedule 2

Include in Credit Calc?	Code	Description	Proposed FY 2016
Y	OMF	Fuel Oil & Lubricants	1,333
N	OMF	Job Site Meals 19-100	0
Y	OMF	Food	0
Y	OMF	Miscellaneous	256
Y	OMF	Parts-Fleet Maintenance	1,538
Y	OMF	Equipment Parts	205
Y	OMF	Instruments & Apparatus	103
Y	OMF	Uniforms	103
Y	OMF	Safety Equipment	256
Y	OMF	Furniture	0
Y	OMF	Computer/Electronic Items	1,025
Y	OMF	Travel	250
Y	OMF	Education & Training Mats	4,000
Y	OMF	Registration & Tuition	475
Y	OMF	Small Dollar Travel	0
Y	OMF	Mail Service & Print Shop	0
Y	OMF	Public Communications Fee	4,089
Y	OMF	Web Design/Maint Chrgs	0
Y	OMF	Computer Replacement Cost	0
Y	OMF	It Support & Maintenance	103
Y	OMF	I.S. Pc & Printer Maint.	0
Y	OMF	Janitorial Service	0
N	OMF	General Administrative Fe	111,483
Y	OMF	Utility Accts & Billing	38,250
Y	OMF	Gis Fee	5,909
Y	OMF	Self Insurance Chrgs	4,587
Y	OMF	Emp Health/Wellness Fee	2,407
Y	OMF	City University	1,091
Y	OMF	Bldg. Maintenance-Regular	0
Y	OMF	Building Utility Charges	0
Y	OMV	Telephone	462
Y	OMV	Wireless Communications	420
Y	OMF	Legal Fees	5,150
Y	OMF	Consulting Fees	515
Y	OMF	Dues	361
Y	OMF	Publishing & Advertising	77
Y	OMF	Rentals	0
Y	OMF	Equipment Rentals	3,090
Y	OMF	City Vehicle Parking	699
Y	OMF	Pool Billing-Fleet Ops	0
Y	OMF	Maintenance Agreements	11,201
Y	OMF	Vehicle Maintenance	515
Y	OMF	Equipment Maintenance	0
Y	OMF	Vehicle Service	0
Y	OMF	License & Cert. Reimburse	0
Y	OMF	Miscellaneous Contractual	0

STORMWATER UTILITY RATE STUDY
APPENDIX B

Stormwater Maximum Credit Calculation

Schedule 2

Include in Credit Calc?	Code	Description	Proposed FY 2016
Y	OMF	Taxes	0
Y	OMF	Bank & Paying Agent Fees	0
Y	OMF	Damage Claims	0
Y	OMF	Bad Debt Expense	5,150
Y	OMF	Miscellaneous	0
N	TO	2008B S.O. Bonds	61,053
N	TO	Capital Projects-Gen Gov	0
N	TO	Transfers	0
Y	OMF	Bank & Paying Agent Fees	0
Y	OMF	Loss On Disposal Assets	0
Y	OMF	Depreciation	0
Y	CO	Autos	0
Y	CO	Trucks	0
Y	CO	Furniture	0
Y	CO	Instruments & Apparatus	0
Y	CO	Computer Equipment	0
Y	CO	Software	0
Y	PS	Fte Transfer Adjustment	362,000
Education Expense			
Y	PS	Permanent Positions	42,353
Y	PS	Temporary Positions	0
Y	PS	Deferred Comp Match	847
Y	PS	Cell Phone Allowance	367
Y	PS	Overtime	0
Y	PS	Social Security	3,268
Y	PS	Lagers	7,031
Y	PS	Disability Insurance	132
Y	PS	Employee Health Insurance	5,646
Y	PS	Life Insurance	61
Y	PS	Other Benefits	0
Y	PS	Employee Service Awards	33
Y	PS	Employee Parking	0
Y	PS	Safety Awards	0
Y	PS	Retirement Sick Leave Pmt	112
Y	PS	Post Employment Benefit	0
N	OMF	Construction Materials	27,330
Y	OMF	Office Supplies	103
Y	OMF	Printing	205
Y	OMF	Postage	0
Y	OMF	Books & Subscriptions	0
Y	OMF	Horticultural Supplies	2,563
Y	OMF	Photography Supplies	205
Y	OMF	Janitorial Supplies	0
Y	OMF	Job Site Meals 19-100	0
Y	OMF	Medical Supplies	0
Y	OMF	Food	103

Stormwater Maximum Credit Calculation

Schedule 2

Include in Credit Calc?	Code	Description	Proposed FY 2016
Y	OMF	Miscellaneous	410
Y	OMF	Instruments & Apparatus	0
Y	OMF	Tools	103
Y	OMF	Clothing	0
Y	OMF	Safety Equipment	103
Y	OMF	Furniture	0
Y	OMF	Computer/Electronic Items	308
Y	OMF	Travel	0
Y	OMF	Education & Training Mats	620
Y	OMF	Registration & Tuition	25
Y	OMF	Mail Service & Print Shop	0
Y	OMF	Web Design/Maint Chrgs	0
Y	OMF	It Support & Maintenance	0
Y	OMF	I.S. Pc & Printer Maint.	0
Y	OMV	Telephone	0
Y	OMV	Refuse	315
Y	OMV	Wireless Communications	362
Y	OMF	Records Management Fees	0
Y	OMF	Dues	15
Y	OMF	Publishing & Advertising	0
Y	OMF	Rentals	361
Y	OMF	Equipment Rentals	0
Y	OMF	Pool Billing-Fleet Ops	0
Y	OMF	Monthly Auto Reimbursemnt	0
Y	OMF	License & Cert. Reimburse	0
Y	OMF	Noncontractual Services	0
Y	OMF	Miscellaneous Contractual	103
Y	OMF	Equipment Parts	0
Field Operations Expense			
Y	PS	Permanent Positions	183,833
Y	PS	Temporary Positions	25,393
Y	PS	Holiday Pay Temp	0
Y	PS	Shift Differential	0
Y	PS	Step Up Pay	306
Y	PS	Meal Allowances	2,040
Y	PS	Deferred Comp Match	3,696
Y	PS	Cell Phone Allowance	0
Y	PS	Jean Allowance	1,714
Y	PS	Overtime	398
Y	PS	Standby Pay	0
Y	PS	Sick Leave Buy Back	1,009
Y	PS	Non-Acctble Auto Allow	612
Y	PS	Social Security	16,470
Y	PS	Unemployment	1,020
Y	PS	Lagers	31,241
Y	PS	Disability Insurance	570

STORMWATER UTILITY RATE STUDY
APPENDIX B

Stormwater Maximum Credit Calculation

Schedule 2

Include in Credit Calc?	Code	Description	Proposed FY 2016
Y	PS	Employee Health Insurance	29,359
Y	PS	Life Insurance	181
Y	PS	Misc Personnel Costs	0
Y	PS	Other Benefits	0
Y	PS	Employee Service Awards	169
Y	PS	Safety Awards	0
Y	PS	Retirement Sick Leave Pmt	583
Y	PS	Post Employment Benefit	0
N	OMF	Construction Materials	94,887
Y	OMF	Office Supplies	415
Y	OMF	Printing	0
Y	OMF	Postage	0
Y	OMF	Books & Subscriptions	0
Y	OMF	Horticultural Supplies	3,562
Y	OMF	Photography Supplies	51
Y	OMF	Fuel Oil & Lubricants	24,518
Y	OMF	Job Site Meals 19-100	0
Y	OMF	Medical Supplies	513
Y	OMF	Food	0
Y	OMF	Miscellaneous	656
Y	OMF	Parts-Fleet Maintenance	21,253
Y	OMF	Equipment Parts	0
Y	OMF	Instruments & Apparatus	0
Y	OMF	Tools	3,075
Y	OMF	Uniforms	923
Y	OMF	Clothing	769
Y	OMF	Safety Equipment	1,944
Y	OMF	Furniture	0
Y	OMF	Computer/Electronic Items	8,098
Y	OMF	Travel	0
Y	OMF	Education & Training Mats	270
Y	OMF	Registration & Tuition	263
Y	OMF	Small Dollar Travel	0
Y	OMF	Computer Replacement Cost	150
Y	OMF	It Support & Maintenance	0
Y	OMF	I.S. Pc & Printer Maint.	0
Y	OMF	Self Insurance Chrgs	38,722
Y	OMV	Telephone	0
Y	OMV	Refuse	1,890
Y	OMV	Wireless Communications	3,014
Y	OMF	Legal Fees	0
Y	OMF	Equipment Rentals	5,491
Y	OMF	Pool Billing-Fleet Ops	0
Y	OMF	Maintenance Agreements	3,914
Y	OMF	Vehicle Maintenance	20,075
Y	OMF	Equipment Maintenance	0

STORMWATER UTILITY RATE STUDY
APPENDIX B

Stormwater Maximum Credit Calculation

Schedule 2

Include in Credit Calc?	Code	Description	Proposed FY 2016
Y	OMF	Vehicle Service	0
Y	OMF	License & Cert. Reimburse	309
Y	OMF	Noncontractual Services	0
Y	OMF	Miscellaneous Contractual	122,477
Y	NA	Depreciation	
Y	NA	Amortization Of Contribtn	
Y	CO	Autos	0
Y	CO	Trucks	0
Y	CO	Machine Tools & Implement	0
Y	CO	Instruments & Apparatus	0
Y	CO	Software	0
CIP Expense			
Y	PS	Permanent Positions	0
Y	PS	Temporary Positions	0
Y	PS	Shift Differential	0
Y	PS	Step Up Pay	0
Y	PS	Meal Allowances	0
Y	PS	Deferred Comp Match	0
Y	PS	Jean Allowance	0
Y	PS	Overtime	0
Y	PS	Standby Pay	0
Y	PS	Premium Vacation	0
Y	PS	Premium Holiday	0
Y	PS	Sick Leave Buy Back	0
Y	PS	Non-Acctble Auto Allow	0
Y	PS	Social Security	0
Y	PS	Unemployment	0
Y	PS	Railroad Tax	0
Y	PS	Lagers	0
Y	PS	Police & Fire Pension	0
Y	PS	Disability Insurance	0
Y	PS	Workers Compensation	0
Y	PS	Employee Health Insurance	0
Y	PS	Life Insurance	0
Y	PS	Other Benefits	0
Y	PS	Employee Parking	0
Y	PS	Retirement Sick Leave Pmt	0
Y	OMF	Construction Materials	0
Y	OMF	Office Supplies	0
Y	OMF	Printing	0
Y	OMF	Postage	0
Y	OMF	Horticultural Supplies	0
Y	OMF	Photography Supplies	0
Y	OMF	Janitorial Supplies	0
Y	OMF	Fuel Oil & Lubricants	0
Y	OMF	Job Site Meals 19-100	0

STORMWATER UTILITY RATE STUDY
APPENDIX B

Stormwater Maximum Credit Calculation

Schedule 2

Include in Credit Calc?	Code	Description	Proposed FY 2016
Y	OMF	Food	0
Y	OMF	Miscellaneous	0
Y	OMF	Instruments & Apparatus	0
Y	OMF	Tools	0
Y	OMF	Items For Resale	0
Y	OMF	Uniforms	0
Y	OMF	Clothing	0
Y	OMF	Safety Equipment	0
Y	OMF	Job Site Meals	0
Y	OMF	Computer/Electronic Items	0
Y	OMF	Other Miscellaneous	0
Y	OMF	Travel	0
Y	OMV	Electric	0
Y	OMF	Legal Fees	0
Y	OMF	Engineering Fees	0
Y	OMF	Financial Fees	0
Y	OMF	Consulting Fees	0
Y	OMF	Records Management Fees	0
Y	OMF	Medical Services	0
Y	OMF	Other Professional Fees	0
Y	OMF	Dues	0
Y	OMF	Publishing & Advertising	0
Y	OMF	Rentals	0
Y	OMF	Building Rentals	0
Y	OMF	Equipment Rentals	0
Y	OMF	Land Rentals	0
Y	OMF	Vehicle Service	0
Y	OMF	Noncontractual Services	0
Y	OMF	Miscellaneous Contractual	0
Y	OMF	Refunds	0
Y	OMF	Damage Claims	0
Y	OMF	Contingency	0
Y	OMF	Miscellaneous	0
Y	CO	Land	0
Y	CO	Building & Structures	0
Y	CO	Capital Impr To Buildings	0
Y	CO	Air Easements	0
Y	CO	Streets	0
Y	CO	Furniture	0
Y	CO	Office Equipment	0
Y	CO	Machine Tools & Implement	0
Y	CO	Instruments & Apparatus	0
Y	CO	Computer Equipment	0
Y	CO	Communications Equipment	0
Y	CO	Software	0
Y	CO	Traffic Signals & Signs	0

Stormwater Maximum Credit Calculation

Schedule 2

Include in Credit Calc?	Code	Description	Proposed FY 2016
Supplemental			
N	CO	Fleet Replacement	280,714
Y	PS	Future Fte Additions	93,150
N	CO	New Vehicles	72,000
N			
CIP			
N	CO	Annual Floodplain Mapping (ID #1614)	50,000
N	CO	Annual Projects - C49017 (ID #839)	190,000
N	CO	Annual Property Acquisition	50,000
N	CO	Wilson Ross (ID #1608)	150,000
N	CO	Lakshire Estates Lake Modification (ID #	150,000
N	CO	Garth @ Oak Tower (ID #819)	400,000
N	CO	Rollins Rd at Rock Creek (ID #1364)	50,000
N			
N			
N			
N			

Stormwater Customer Bill Impacts – FY 2016 Recommended Rate Structure

Schedule 3

Property Type	Est. % of Res Accounts	Impervious Area	Current Rate*	New Rate*	Current Bill	New Bill	\$ Chg.
Residential Single Family	21%	750	\$ 0.65	\$ 0.68	\$ 0.65	\$ 0.68	\$ 0.03
Residential Single Family	14%	1,250	\$ 0.85	\$ 0.68	\$ 0.85	\$ 0.68	\$ (0.17)
Residential Single Family	18%	2,000	\$ 1.15	\$ 1.36	\$ 1.15	\$ 1.36	\$ 0.21
Residential Single Family	12%	2,500	\$ 1.35	\$ 1.36	\$ 1.35	\$ 1.36	\$ 0.01
Residential Single Family	21%	3,750	\$ 1.35	\$ 2.04	\$ 1.35	\$ 2.04	\$ 0.69
Residential Single Family	14%	5,000	\$ 1.35	\$ 2.99	\$ 1.35	\$ 2.99	\$ 1.64
Residential Multi-Family (4 units)		2,300	\$ 0.85	\$ 0.05	\$ 3.40	\$ 1.25	\$ (2.15)
Residential Multi-Family (25 units)		21,450	\$ 0.65	\$ 0.05	\$ 16.25	\$ 11.67	\$ (4.58)
Residential Multi-Family (110 units)		63,375	\$ 0.65	\$ 0.05	\$ 71.50	\$ 34.48	\$ (37.02)
Office		22,880	\$ 0.04	\$ 0.05	\$ 9.15	\$ 12.45	\$ 3.29
Bank		39,550	\$ 0.04	\$ 0.05	\$ 15.82	\$ 21.52	\$ 5.70
Church		101,950	\$ 0.04	\$ 0.05	\$ 40.78	\$ 55.46	\$ 14.68
School		200,325	\$ 0.04	\$ 0.05	\$ 80.13	\$ 108.98	\$ 28.85
Large Retail		507,000	\$ 0.04	\$ 0.05	\$ 202.80	\$ 275.81	\$ 73.01

* Residential single-family rates are currently billed per unit based upon main floor area. New structure would be per unit based upon impervious area.

* Residential multi-family rates are currently billed per unit. New structure would be based upon sq. ft. of impervious area.

* Non-residential accounts are currently billed based upon sq. ft. of impervious area. New structure would continue to use sq. ft. of impervious area.

* Bills as presented do not reflect any credits for on-site retention facilities.